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San Francisco Assessment Appeals Board
Journal of Proceedings
(Combined Agendas and Minutes)
January - March
1998

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The agenda for this meeting
(January 5, 1998)
is not available.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, January 5, 1998 at 9:45 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

In closed session pre-hearing deliberations of 201 Spear Street the Board took the following action:

ACTION: Instructed staff to issue Subpoenas for Eileen A. Sullivan, Vincent Williams, and Li-Hsuan Chou to appear at the 201 Spear St. hearing scheduled on January 12 & 13, 1998.

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene Tuesday, January 6, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 5, 1998 was approved as submitted by Board 1 on January 6, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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Assessment Appeals Board
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 6, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0640
APPLICANT: BANK OF AMERICA R703486
PARCEL ADDRESS: 1455 MARKET ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $112,753,165 - APPLICANT'S OPINION: $67,995,001
TAXABLE YEAR: 95/96

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 95-2324
APPLICANT: ROBERT M. PODESTA
PARCEL ADDRESS: 1831 PACIFIC
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,752,500 - APPLICANT'S OPINION: $1,274,565
TAXABLE YEAR: 94/95

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1869
APPLICANT: FREMONT INVESTMENT BY BAY VIEW FEDERAL BANK
PARCEL ADDRESS: 2601 MISSION ST. RAL BANK
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,216,898 - APPLICANT'S OPINION: $2,250,000
TAXABLE YEAR: 96/97

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* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 6, 1998 at 9:35 a.m.

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Present: Peter Fatooh, Alec Lambie, and Elizabeth McQuiston

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for December 19, 1997 and January 5, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0640	Bank of America	Continued to p.m.
96-1869	Fremont Investment	Continued to p.m.

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 2:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:35 p.m.

Present: Peter Fatooh, Alec Lambie, and Elizabeth McQuiston

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0640	Bank of America	A.V. Lowered (Board)
96-1869	Fremont Investment	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 3:05 p.m., recessed to reconvene Wednesday, January 7, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 6, 1998 was approved as submitted by Board 1 on January 7, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
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875 Stevenson Street
Suite #400
San Francisco, CA 94103

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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 7, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0490
APPLICANT: MONTGOMERY BUILDING INC.
PARCEL ADDRESS: 601 MONTGOMERY ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $56,059,796 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1688
APPLICANT: MONTGOMERY BUILDING INC.
PARCEL ADDRESS: 601 MONTGOMERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $52,184,929 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 7, 1998 at 9:40 a.m.

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Present: Peter Fatooh, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for January 6, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0490	Montgomery Building Inc.	Continued to P.M.
96-1688	Montgomery Building Inc.	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene at 1:45 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:55 p.m.

Present: Peter Fatooh, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0490	Montgomery Building Inc.	Submitted
96-1688	Montgomery Building Inc.	Submitted

There being no further business, the Board, at the hour of 3:05 p.m., recessed to reconvene Friday, January 9, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 7, 1998 was approved as submitted by Board 1 on January 9, 1998.

ASSESSMENT
APPEALS BOARD
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Assessment Appeals Board

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 9, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 94-0945
APPLICANT: TUNTEX PROPERTIES INC.
PARCEL ADDRESS: 250 EXECUTIVE PARK #B6
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $9,802,307 - APPLICANT'S OPINION: $5,500,000
TAXABLE YEAR: 94/95

3) Hearing, discussion, and possible action involving:
APPLICATION 94-0946
APPLICANT: TUNTEX PROPERTIES INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK #4200
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $11,099,896 - APPLICANT'S OPINION: $5,550,000
TAXABLE YEAR: 94/95

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1097
APPLICANT: TUNTEX PROPERTIES, INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $11,322,854 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 9, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1098
APPLICANT: TUNTEX PROPERTIES, INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $9,802,307 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1090
APPLICANT: TUNTEX PROPERTIES INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD. #42
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $9,802,307 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1091
APPLICANT: TUNTEX PROPERTIES INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD. #42
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $11,557,108 - APPLICANT'S OPINION: $7,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, January 9, 1998 at 9:35 a.m.

Present: Peter Fatooh, Ermelinda Trevino, and Hayes Miles

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Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for January 7, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
94-0945	Tuntex Properties Inc.	Submitted
94-0946	Tuntex Properties Inc.	Submitted
95-1097	Tuntex Properties Inc.	Postponed
95-1098	Tuntex Properties Inc.	Postponed
96-1090	Tuntex Properties Inc.	Postponed
96-1091	Tuntex Properties Inc.	Postponed

There being no further business, the Board, at the hour of 11:55 a.m., recessed to reconvene Monday, January 12, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 9, 1997 was approved as submitted by Board 1 on January 16, 1998.

ASSESSMENT
APPEALS BOARD
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NOTICE OF SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
January 12 & 13, 1998
9:30 A.M.
875 Stevenson Street - Room 430

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

1) Public comment on any matter noticed for discussion.

2) Parcel No. 25-3741-32. Discussion and possible action to raise or otherwise adjust the base-year value for 201 Spear Street (transfer of ownership in December 1992) on the Board's own motion and pursuant to the 1994/95 application. Discussions and possible action relating to other issues raised in the 1994/95 application.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, January 12, 1998 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

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Quorum present

Chairperson: Alec Lambie, Presiding

Due to a transfer of ownership in December, 1992, the Board, under its own motion, proposed a raise of the base-year value for the following property located at 201 Spear Street. It questioned the Taxpayer and Assessor on non-valuation issues with regard to the 1992 supplemental tax bill, base year value, and other related issues raised in the 1994/95 application.

Block & Lot No.		Name	Disposition
3741	32	201 Spear Street	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Board continued to question the Taxpayer and Assessor on non-valuation issues with regard to the 1992 supplemental tax bill, base-year value, and other related issues raised in the 1994/95 application.

Block & Lot No.		Name	Disposition
3741	32	201 Spear Street	Continued to 1-13-98

There being no further business, the Board, at the hour of 4:15 p.m., recessed to reconvene Tuesday, January 13, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 12, 1997 was approved as submitted by Board 1 on January 16, 1998.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
January 13, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4395 *
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

2) APPLICATION 95-0640 *
APPLICANT: Bank of America R703486
CURRENT ASSESSMENT:$112,753,165-APPLICANT OPINION:$67,000,000
Board Members: McQuiston, Fatooh, and Lambie

3) APPLICATION 95-1677 and 95-1678
APPLICANT: WRC Properties
CURRENT ASSESSMENT:$61,811,534-APPLICANT OPINION:$44,500,000
Board Members: Miles, Trevino, and Lambie

4) APPLICATION 93-0764 thru 93-0767
APPLICANT: 343 Sansome
CURRENT ASSESSMENT:$44,719,588-APPLICANT OPINION:$32,000,000
Board Members: Brady, Trevino, and Lambie

5) APPLICATION 95-0873
APPLICANT: BBM & K
CURRENT ASSESSMENT:$1,867,583-APPLICANT OPINION:$705,000
Board Members: Trevino and Lambie

6) APPLICATION 96-1309
APPLICANT: May Leong
CURRENT ASSESSMENT:$885,597-APPLICANT OPINION:$680,000
Board Members: Trevino and Brady

7) APPLICATION 95-0490 and 96-1688
APPLICANT: Montgomery Building
CURRENT ASSESSMENT:$52,184,929-APPLICANT OPINION $40,000,000
Board Members: Fatooh, Miles, and Brady

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 13, 1998 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

Due to a transfer of ownership in December, 1992, the Board, under its own motion, proposed a raise of the base-year value for the following property located at 201 Spear Street. It questioned the Taxpayer and Assessor on non-valuation issues with regard to the 1992 supplemental tax bill, base year value, and other related issues raised in the 1994/95 application.

Block & Lot No.		Name	Disposition
3741	32	201 Spear Street	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 2:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened into a closed session meeting at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Board conferred with legal counsel concerning the following existing litigation with the Assessment Appeals Board as defendant:

The Chase Manhattan Bank v. City and County of San Francisco, et al.
U.S. Supreme Court No. 97-1054.

The Assessment Appeals Board reconvened into open session at the hour of 2:00 p.m.

The Board continued to question the Taxpayer and Assessor on non-valuation issues with regard to the 1992 supplemental tax bill, base-year value, and other related issues raised in the 1994/95 application.

Block & Lot No.		Name	Disposition
3741	32	201 Spear Street	Continued

Due to an emergency in the building, the Board, at the hour of 4:00 p.m., recessed to reconvene Wednesday, January 14, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 13, 1998 was approved as amended by Board 1 on January 16, 1998.

ASSESSMENT
APPEALS BOARD
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 14, 1998 THRU JANUARY 30, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

#2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 14, 1998 THRU JANUARY 30, 1998

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

#2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 14, 1998 at 9:55 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 1-15-98
93-3272	Viacom Cablevision	Continued to 1-15-98

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Thursday, January 15, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 14, 1998 was approved as submitted by Board 1 on January 16, 1998.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 15, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 1-16-98
93-3272	Viacom Cablevision	Continued to 1-16-98

There being no further business, the Board, at the hour of 3:20 p.m., recessed to reconvene Friday, January 16, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 15, 1998 was approved as submitted by Board 1 on January 16, 1998.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 20, 1998 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 2:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:15 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 1-21-98
93-3272	Viacom Cablevision	Continued to 1-21-98

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Wednesday, January 21, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 20, 1998 was approved as submitted by Board 1 on January 23, 1998.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 21, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 1-22-98
93-3272	Viacom Cablevision	Continued to 1-22-98

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Thursday, January 22, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 21, 1998 was approved as submitted by Board 1 on January 23, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 22, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 12:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:05 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 1-23-98
93-3272	Viacom Cablevision	Continued to 1-23-98

There being no further business, the Board, at the hour of 1:05 p.m. due to scheduling conflicts of the parties involved, recessed to reconvene Friday, January 23, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 22, 1998 was approved as amended by Board 1 on January 23, 1998.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED
JAN 22 1998
1-30/98
Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 27 thru 30, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

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1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0051
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0052
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2075 FOLSOM STREET
CURRENT ASSESSMENT: $193,544 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0053
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $25,744,314 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0749
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $23,354,021 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 27 thru 30, 1998

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0750
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $21,575,180 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0751
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $22,961,720 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

8) Hearing, discussion, and possible action involving:
APPLICATION 91-0752
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $21,899,453 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0132
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2075 FOLSOM STREET
CURRENT ASSESSMENT: $191,357 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0134
APPLICANT: TELE-VUE SYSTEMS INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $531,193 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

11) Hearing, discussion, and possible action involving:
APPLICATION 93-3270
APPLICANT: TELE-VUE SYSTEMS, INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $663,909 - APPLICANT'S OPINION: $554,299
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 27 thru 30, 1998

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 93-3271
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $52,879,403 - APPLICANT'S OPINION: $30,374,322
TAXABLE YEAR: 93/94

13) Hearing, discussion, and possible action involving:
APPLICATION 94-2956
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $53,555,043 - APPLICANT'S OPINION: $30,857,287
TAXABLE YEAR: 94/95

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1264
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $60,182,336 - APPLICANT'S OPINION: $29,870,404
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 27, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 01-28-98
93-3272	Viacom Cablevision	Continued to 01-28-98

There being no further business, the Board, at the hour of 3:40 p.m., recessed to reconvene Wednesday, January 28, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 27, 1998 was approved as submitted by Board 1 on January 30, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 28, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened into closed session at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Assessment appeals board reconvened into open session at the hour of 2:10 p.m.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 01-29-98
93-3272	Viacom Cablevision	Continued to 01-29-98

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Thursday, January 29, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 28, 1998 was approved as submitted by Board 1 on January 30, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 29, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

The Assessment Appeals Board convened into closed session at the hour of 10:15 a.m.

The Assessment Appeals Board reconvened into open session at the hour of 11:10 a.m.

RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 1:15 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:20 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Assessment appeals board reconvened into open session at the hour of 2:10 p.m.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 01-30-98
93-3272	Viacom Cablevision	Continued to 01-30-98

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Friday, January 30, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 29, 1998 was approved as submitted by Board 1 on January 30, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, January 30, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for January 23, 26, 27,28, and 29, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 2-17-98
93-3272	Viacom Cablevision	Continued to 2-17-98

There being no further business, the Board, at the hour of 2:05 p.m., adjourned in memory of Joseph L. Alioto, to reconvene Tuesday, February 3, 1998 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for January 30, 1998 was approved as submitted by Board 1 on February 4, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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ssment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 2, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

2/98

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

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2) APPLICATION 94-1981 (POSTPONEMENT)
APPLICANT: MCCUTCHEN DOYLE BROWN & ENERGS
PARCEL ADDRESS: 3 EMBARCADERO CTR., STE. 1

3) APPLICATION 96-1140 (POSTPONEMENT)
APPLICANT: WARREN LI
PARCEL ADDRESS: 455 SCOTT ST.

4) APPLICATION 96-1448 (POSTPONEMENT)
APPLICANT: DOUGLAS HUYNH
PARCEL ADDRESS: 354 MAYNAR ST.

5) APPLICATION 96-1855 (POSTPONEMENT)
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CTR.

6) APPLICATION 96-2048 (POSTPONEMENT)
APPLICANT: NEW LOTUS GARDEN RESTAURANT INC.
PARCEL ADDRESS: 532 GRANT AVE.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 2, 1998

9:30 A.M. (ALL DAY)

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1969
APPLICANT: CATELLUS DEVELOPMENT CORP.
PARCEL ADDRESS:
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $573,546 - APPLICANT'S OPINION: $43,037
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-2193
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $832,468 - APPLICANT'S OPINION: $215,877
TAXABLE YEAR: 93/94

9) Hearing, discussion, and possible action involving:
APPLICATION 96-2194
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $849,117 - APPLICANT'S OPINION: $653,477
TAXABLE YEAR: 94/95

10) Hearing, discussion, and possible action involving:
APPLICATION 96-2195
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $859,247 - APPLICANT'S OPINION: $653,477
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 2, 1998

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 96-2196
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $868,784 - APPLICANT'S OPINION: $653,477
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1387
APPLICANT: NATHAN C. LOUIE
PARCEL ADDRESS: 1379 43RD AVE. #81C
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $477,857 - APPLICANT'S OPINION: $350,000
TAXABLE YEAR: 96/97

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1410
APPLICANT: PAUL J. TSUEI
PARCEL ADDRESS: 1367 9TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $698,429 - APPLICANT'S OPINION: $475,000
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1411
APPLICANT: JOSE J. OROPEZA
PARCEL ADDRESS: 1062 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $460,131 - APPLICANT'S OPINION: $315,000
TAXABLE YEAR: 96/97

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nent Appeals Board

9:30 A.M. (ALL DAY cont.)

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1746
APPLICANT: IRENE KHO
PARCEL ADDRESS: 3017 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $700,389 - APPLICANT'S OPINION: $350,000
TAXABLE YEAR: 96/97

16) Hearing, discussion, and possible action involving:
APPLICATION 96-1779
APPLICANT: LANE BRYANT #669
PARCEL ADDRESS: 3251 20TH AVE #245
CURRENT ASSESSMENT: $243,882 - APPLICANT'S OPINION: $24,309
TAXABLE YEAR: 96/97

17) Hearing, discussion, and possible action involving:
APPLICATION 96-1839
APPLICANT: CLYDE J. MASUHAGA
PARCEL ADDRESS: 820 IRVING ST 822
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $814,348 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1940
APPLICANT: DAVID S. YEE
PARCEL ADDRESS: 929 CLAY ST. STE. 405
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $72,015 - APPLICANT'S OPINION: $6,285
TAXABLE YEAR: 96/97

19) Hearing, discussion, and possible action involving:
APPLICATION 96-2168
APPLICANT: CHRISTINE C. WONG
PARCEL ADDRESS: 161 SCHWERIN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $117,832 - APPLICANT'S OPINION: $114,259
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 2, 1998

9:30 A.M. (ALL DAY cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-1372
APPLICANT: CARBERRY CONSTRUCTION
PARCEL ADDRESS: 4830 MISSION ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $2,700,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

21) Hearing, discussion, and possible action involving:
APPLICATION 96-1835
APPLICANT: MICHAEL OMAHONEY
PARCEL ADDRESS: 4830 MISSION ST
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $2,700,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 96/97

1:30 P.M.

22) Hearing, discussion, and possible action involving:
APPLICATION 96-0803
APPLICANT: ALWIN LI
PARCEL ADDRESS: 3200 GEARY BLVD
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $914,000 - APPLICANT'S OPINION: $605,000
TAXABLE YEAR: 95/96

23) Hearing, discussion, and possible action involving:
APPLICATION 96-1570
APPLICANT: MOBILE MEDIA COMMUNICATIONS, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $749,419 - APPLICANT'S OPINION: $281,032
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 2, 1998

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-1798
APPLICANT: MOBILECOMM OF THE WST, INC.
PARCEL ADDRESS: 101 CALIFORNIA ST
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $31,392 - APPLICANT'S OPINION: $11,772
TAXABLE YEAR: 96/97

25) Hearing, discussion, and possible action involving:
APPLICATION 96-1799
APPLICANT: MOBILE COMM OF THE WEST, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $206,883 - APPLICANT'S OPINION: $77,581
TAXABLE YEAR: 96/97

26) Hearing, discussion, and possible action involving:
APPLICATION 96-1800
APPLICANT: MOBILECOMM OF THE WEST, INC.
PARCEL ADDRESS: 44 MONTGOMERY ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $11,790 - APPLICANT'S OPINION: $4,421
TAXABLE YEAR: 96/97

27) Hearing, discussion, and possible action involving:
APPLICATION 96-1801
APPLICANT: MOBILECOMM OF THE WEST, INC.
PARCEL ADDRESS: 1 LA AVANZADA AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $34,895 - APPLICANT'S OPINION: $13,086
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 2, 1998

1:30 P.M. (cont.)

28) Hearing, discussion, and possible action involving:
APPLICATION 96-1849
APPLICANT: FRANK SOON
PARCEL ADDRESS: 3921 JUDAH ST 3927
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $706,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97

29) Hearing, discussion, and possible action involving:
APPLICATION 96-1854
APPLICANT: INFOIMAGE OF CALIFORNIA, INC.
PARCEL ADDRESS: 800 PENNSYLVANIA AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,129,661 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97

30) Hearing, discussion, and possible action involving:
APPLICATION 96-1897
APPLICANT: PAGING NETWORK OF SAN FRANCISCO
PARCEL ADDRESS: 345 SPEAR ST. #110
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,309,038 - APPLICANT'S OPINION: $2,077,504
TAXABLE YEAR: 96/97

31) Hearing, discussion, and possible action involving:
APPLICATION 96-1898
APPLICANT: SAKHUJA SANSAY
PARCEL ADDRESS: 150 SPEAR ST. #525
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $897,983 - APPLICANT'S OPINION: $448,991
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 2, 1998

1:30 P.M. (cont.)

32) Hearing, discussion, and possible action involving:
APPLICATION 96-1939
APPLICANT: TRUST CO. AS TRUSTEE FOR RTC MORTGAGE TRUST
PARCEL ADDRESS: 4901 MISSION ST. GE TRUST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,007,837 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97

33) Hearing, discussion, and possible action involving:
APPLICATION 97-0045
APPLICANT: LAWRENCE CHAZEN, INC.
PARCEL ADDRESS: 50 CALIFORNIA ST. #3260
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $14,110 - APPLICANT'S OPINION: $2,300
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, February 2, 1998 at 9:40 a.m.

Present: Lawrence Lee, Ronald Chun, and Frank W. Mahoney III

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1855	RCM Capital Management	Postponed
96-1387	Nathan C. Louie	A.V. Lowered (Assessor)
96-1410	Paul J. Tsuei	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1140	Warren Li	Rescinded
96-1448	Douglas Huynh	Rescinded
96-2048	New Lotus Garden Restaurant	Postponed
96-2058	The Gap Inc.	Postponed
96-2059	The Gap Inc.	Postponed
96-2060	The Gap Inc.	Postponed
96-2061	Burns Philp Food Inc.	Postponed
94-1981	McCutchen Doyle Brown & Energy	Withdrawn
96-1411	Jose J. Oropeza	Withdrawn
96-1746	Irene Kho	Withdrawn

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, John McGary, and Frank W. Mahoney III

Quorum present

Chairperson: Lawrence Lee, Presiding

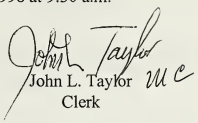
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1897	Paging Network of San Francisco	Postponed
96-1969	Catellus Development Corp.	A.V. Lowered (Assessor)
97-0045	Lawrence Chazen, Inc.	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0803	Alwin Lee	Withdrawn
96-1849	Frank Soon	Denied (no-show)
96-1854	Info Image of California, Inc.	Denied (no-show)
96-1898	Sakhuja Sansay	Withdrawn
96-1939	Trust Co. as Trustee for RTC	Withdrawn

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Monday February 9, 1998 at 9:30 a.m.



John L. Taylor
Clerk

The Journal of Proceedings for February 2, 1998 was approved by Board 2 on February 9, 1998

ASSESSMENT
APPEALS BOARD
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sment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 3, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 94-2047 (POSTPONEMENT)
APPLICANT: 100 SPEAR ST. OWNERS
PARCEL ADDRESS: 100 SPEAR ST.

3) APPLICATION 95-1537 (POSTPONEMENT)
APPLICANT: SHORENSTEIN REALTY INVESTORS, L.P.
PARCEL ADDRESS: 2 HARRISON ST.

4) APPLICATION 95-1538 (POSTPONEMENT)
APPLICANT: SHORENSTEIN REALTY INVESTORS, L.P.
PARCEL ADDRESS: 345 SPEAR ST.

5) APPLICATION 95-1681 (POSTPONEMENT)
APPLICANT: 100 SPEAR STREET OWNERS ASSOCIATION
PARCEL ADDRESS: 100 SPEAR ST.

6) APPLICATION 96-1292 (POSTPONEMENT)
APPLICANT: SHORENSTEIN REALTY INVESTORS LP
PARCEL ADDRESS: 2 HARRISON ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 3, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

7) APPLICATION 96-1298 (POSTPONEMENT)
APPLICANT: SHORENSTEIN REALTY INVESTORS L.P.
PARCEL ADDRESS: 345 SPEAR ST.

8) APPLICATION 96-1709 (POSTPONEMENT)
APPLICANT: 100 SPEAR STREET OWNERS CORPORATION
PARCEL ADDRESS: 100 SPEAR ST.

9:30 A.M. (ALL DAY)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1082
APPLICANT: FILLMORE CENTER ASSOCIATES
PARCEL ADDRESS: FILLMORE CENTER
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $26,402,363 - APPLICANT'S OPINION: $23,000,000
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1083
APPLICANT: FILLMORE CENTER ASSOCIATES
PARCEL ADDRESS: FILLMORE CENTER
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $18,027,064 - APPLICANT'S OPINION: $16,000,000
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1084
APPLICANT: FILLMORE CENTER ASSOCIATES
PARCEL ADDRESS: FILLMORE CENTER
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $5,063,785 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 3, 1998

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1085
APPLICANT: FILLMORE CENTER ASSOCIATES
PARCEL ADDRESS: FILLMORE CENTER
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $8,336,157 - APPLICANT'S OPINION: $6,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 3, 1998 at 9:35 a.m.

Present: Owen Brady, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
94-2047	100 Spear St. Owners	Postponed
95-1681	100 Spear St. Owners	Postponed
96-1709	100 Spear St. Owners	Postponed
95-1537	Shorenstein Realty Investors	Postponed
95-1538	Shorenstein Realty Investors	Postponed
95-1292	Shorenstein Realty Investors	Postponed
95-1298	Shorenstein Realty Investors	Postponed
96-1740	Howard L. Grothe	Denial Rescinded
96-1082	Fillmore Center	Withdrawn
96-1083	Fillmore Center	Withdrawn
96-1084	Fillmore Center	Withdrawn
96-1085	Fillmore Center	Withdrawn

There being no further business, the Board, at the hour of 10:10 a.m., adjourned to reconvene Wednesday, February 4, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 3, 1998 was approved as submitted by Board 1 on February 4, 1998.

ASSESSMENT
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 4, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1949
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $40,665,742 - APPLICANT'S OPINION: $30,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1950
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $14,838,585 - APPLICANT'S OPINION: $7,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1571
APPLICANT: WELLS FARGO BANK - 9895
PARCEL ADDRESS: 155 5TH ST. 4TH FL.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $41,117,131 - APPLICANT'S OPINION: $30,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, February 4, 1998 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journals of Proceedings for January 30, 1998 and February 3, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1949	Wells Fargo Bank	Denied (no-show)
95-1950	Wells Fargo Bank	Denied (no-show)
96-1571	Wells Fargo Bank	Denied (no-show)
97-2045	Wells Fargo Bank	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*95-1949	Wells Fargo Bank	Denial Rescinded Continued to 2-5-98
95-1950	Wells Fargo Bank	Denial Rescinded Withdrawn
*96-1571	Wells Fargo Bank	Denial Rescinded Continued to 2-5-98
97-2045	Wells Fargo Bank	Denial Rescinded Withdrawn

*Mr. Fatooh left the meeting at the hour of 2:30 p.m. due to an emergency. Both parties agreed to allow Mr. Fatooh to listen to tapes. The Assessor and the Applicant will be available to answer further questions on Thursday, February 5, 1998, if necessary.

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Thursday, February 5, 1998 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for February 4, 1998 was approved as submitted by Board 1 on February 5, 1998.

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 5, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1949
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $40,665,742 - APPLICANT'S OPINION: $30,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1950
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $14,838,585 - APPLICANT'S OPINION: $7,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1571
APPLICANT: WELLS FARGO BANK - 9895
PARCEL ADDRESS: 155 5TH ST. 4TH FL.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $41,117,131 - APPLICANT'S OPINION: $30,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 5, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-2045
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST. 4TH FL.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $41,939,472 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 5, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1949
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $40,665,742 - APPLICANT'S OPINION: $30,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1950
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $14,838,585 - APPLICANT'S OPINION: $7,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1571
APPLICANT: WELLS FARGO BANK - 9895
PARCEL ADDRESS: 155 5TH ST. 4TH FL.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $41,117,131 - APPLICANT'S OPINION: $30,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 5, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-2045
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST. 4TH FL.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $41,939,472 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 5, 1998 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for February 4, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1949	Wells Fargo Bank	Denied
96-1571	Wells Fargo Bank	Denied

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Friday, February 6, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 5, 1998 was approved as submitted by Board 1 on February 6, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
FRIDAY, FEBRUARY 6, 1998
9:30 A.M.
ROOM 430

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Public comment on any matter noticed for discussion.

2) VIACOM and TELEVISION SIGNAL CORPORATION Applications 96-126, 96-1583, 96-1584, 97-170, 97-171, 97-1723, 97-1724, 97-1725, 97-2041, 97-2042 and 97-2043. Discussion and possible action relating to a proposed stipulation to waive the statutory two-year deadline within which the Board must make its decision on the applications.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
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NOTICE OF SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
February 6, 1998
1:30 P.M.
875 Stevenson Street - Room 430

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1:30 P.M. **(ALL DAY)**

3) Public comment on any matter noticed for discussion.

4) Federal Reserve Bank of San Francisco Applications 97-1644 & 96-1693. Discussion and possible action pursuant to Revenue and Taxation Code Sec 1604c and State Board of Equalization Rule 309, the decision on said application must be made by the Assessment Appeals Board within two years of said filing unless applicant and the Assessment Appeals Board agree to a waiver or extension of said two year deadline.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
February 6, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4395 *
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

2) APPLICATION 95-0640 *
APPLICANT: Bank of America R703486
CURRENT ASSESSMENT:$112,753,165-APPLICANT OPINION:$67,000,000
Board Members: McQuiston, Fatooh, and Lambie

3) APPLICATION 95-1677 and 95-1678
APPLICANT: WRC Properties
CURRENT ASSESSMENT:$61,811,534-APPLICANT OPINION:$44,500,000
Board Members: Miles, Trevino, and Lambie

4) APPLICATION 93-0764 thru 93-0767
APPLICANT: 343 Sansome
CURRENT ASSESSMENT:$44,719,588-APPLICANT OPINION:$32,000,000
Board Members: Brady, Trevino, and Lambie

5) APPLICATION 95-0873
APPLICANT: BBM & K
CURRENT ASSESSMENT:$1,867,583-APPLICANT OPINION:$705,000
Board Members: Trevino and Lambie

6) APPLICATION 96-1309
APPLICANT: May Leong
CURRENT ASSESSMENT:$885,597-APPLICANT OPINION:$680,000
Board Members: Trevino and Brady

7) APPLICATION 95-0490 and 96-1688
APPLICANT: Montgomery Building
CURRENT ASSESSMENT:$52,184,929-APPLICANT OPINION:$40,000,000
Board Members: Fatooh, Miles, and Brady

8) APPLICATION 94-0945 and 94-0946*
APPLICANT: Tuntex Properties
CURRENT ASSESSMENT:$19,298,577-APPLICANT OPINION:$12,470,000
Board Members: Fatooh, Miles, and Trevino

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Special Meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 6, 1998 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for February 5, 1998 was approved as submitted.

The following listed applicant(s) were granted a stipulation to waive the statutory two-year deadline within which the Board must make its decision on the application(s):

No.	Name
96-0126	Viacom & Television Signal Corporation
96-1583	Viacom & Television Signal Corporation
96-1584	Viacom & Television Signal Corporation
97-0170	Viacom & Television Signal Corporation
97-0171	Viacom & Television Signal Corporation
97-1723	Viacom & Television Signal Corporation
97-1724	Viacom & Television Signal Corporation
97-1725	Viacom & Television Signal Corporation
97-2041	Viacom & Television Signal Corporation
97-2042	Viacom & Television Signal Corporation
97-2043	Viacom & Television Signal Corporation

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened into Special Meeting at the hour of 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) were granted a stipulation to waive the statutory two-year deadline within which the Board must make its decision on the application(s):

No.	Name
95-1551	Federal Reserve Bank of San Francisco
96-1693	Federal Reserve Bank of San Francisco
97-1644	Federal Reserve Bank of San Francisco

There being no further business, the Board, at the hour of 1:50 p.m., recessed to reconvene Monday, February 9, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 6, 1998 was approved as submitted by Board 1 on February 13, 1998.

The agenda for this meeting
is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Closed Session Meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, February 9, 1998 at 9:50 a.m.

Present: Peter Fatooh, Owen Brady, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Assessment Appeals Board 1 convened into closed session for preliminary deliberations regarding VIACOM business personal property applications.

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene Tuesday, February 10, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 9, 1998 was approved as submitted by Board 1 on February 13, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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FEB 05 1998
Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 9, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-2049 (POSTPONEMENT)
APPLICANT: UNITED AIRLINES INC.
PARCEL ADDRESS: 2351 POWELL ST. #400

3) APPLICATION 96-2058 (POSTPONEMENT)
APPLICANT: THE GAP INC.
PARCEL ADDRESS: 345 SPEAR ST.

4) APPLICATION 96-2059 (POSTPONEMENT)
APPLICANT: THE GAP INC.
PARCEL ADDRESS: 100 POST ST.

5) APPLICATION 96-2060 (POSTPONEMENT)
APPLICANT: THE GAP INC.
PARCEL ADDRESS: 890 MARKET ST.

6) APPLICATION 96-2061 (POSTPONEMENT)
APPLICANT: BURNS PHILP FOOD INC.
PARCEL ADDRESS: 222 SUTTER ST

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 9, 1998

9:30 A.M. (ALL DAY)

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1973
APPLICANT: EVEREN SECURITIES INC.
PARCEL ADDRESS: 555 CALIFORNIA ST. #2300
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,973,309 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1986
APPLICANT: JAMES C. LEE
PARCEL ADDRESS: 895 24TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $923,664 - APPLICANT'S OPINION: $680,000
TAXABLE YEAR: 96/97

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1988
APPLICANT: HENRY J. LARKIN
PARCEL ADDRESS: 1948 EDDY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $547,416 - APPLICANT'S OPINION: $425,000
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-2009
APPLICANT: CHENG M. CHEN
PARCEL ADDRESS: 2038 MCALLISTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $775,485 - APPLICANT'S OPINION: $675,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 9, 1998

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 96-2016
APPLICANT: RAYMOND GUARAGLIA
PARCEL ADDRESS: 87 DOLORES ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,759,060 - APPLICANT'S OPINION: $2,400,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-2017
APPLICANT: GEORGE N. GEE
PARCEL ADDRESS: 1106 18TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $587,194 - APPLICANT'S OPINION: $425,000
TAXABLE YEAR: 96/97

13) Hearing, discussion, and possible action involving:
APPLICATION 96-2020
APPLICANT: GOLDEN WAY DEVELOPMENT INC.
PARCEL ADDRESS: 495 32ND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,400,670 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-2024
APPLICANT: SAM HASKINS
PARCEL ADDRESS: 1718 BRYANT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $465,982 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 9, 1998

9:30 A.M. (ALL DAY cont.)

15) Hearing, discussion, and possible action involving:
APPLICATION 96-2031
APPLICANT: NOEL KIERNAN
PARCEL ADDRESS: 163 CENTRAL AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $576,620 - APPLICANT'S OPINION: $510,000
TAXABLE YEAR: 96/97

16) Hearing, discussion, and possible action involving:
APPLICATION 96-2032
APPLICANT: FRANK KALLAS
PARCEL ADDRESS: 140 LANDERS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $626,365 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97

17) Hearing, discussion, and possible action involving:
APPLICATION 96-2048
APPLICANT: NEW LOTUS GARDEN RESTAURANT INC.
PARCEL ADDRESS: 532 GRANT AVE.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $297,577 - APPLICANT'S OPINION: $15,000
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-2188
APPLICANT: JERRY R. BARRISH
PARCEL ADDRESS: 801 25TH ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 04/18/95 is incorrect.
CURRENT ASSESSMENT: $262,624 - APPLICANT'S OPINION: $82,215
TAXABLE YEAR: 94/95

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 9, 1998

1:30 P.M.

19) Hearing, discussion, and possible action involving:
APPLICATION 96-2067
APPLICANT: GUMP'S CORP.
PARCEL ADDRESS: 135 POST ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $317,276 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97

20) Hearing, discussion, and possible action involving:
APPLICATION 96-2085
APPLICANT: WILMINGTON TRUST
PARCEL ADDRESS: 4901 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,007,837 - APPLICANT'S OPINION: $395,000
TAXABLE YEAR: 96/97

21) Hearing, discussion, and possible action involving:
APPLICATION 96-2089
APPLICANT: WILLIAM FERDON
PARCEL ADDRESS: 414 MASON ST. #703
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $1,228,258 - APPLICANT'S OPINION: $620,000
TAXABLE YEAR: 96/97

22) Hearing, discussion, and possible action involving:
APPLICATION 96-2093
APPLICANT: MOO KAI COMMUNITY EDUCATIONAL & WELFARE FUND
PARCEL ADDRESS: 3500 GEARY BLVD. FARE FUND
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $1,500,000 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 9, 1998

1:30 P.M. (cont.)

23) Hearing, discussion, and possible action involving:
APPLICATION 96-2096
APPLICANT: NORMAN L. DEGELMAN
PARCEL ADDRESS: 422 CARL ST.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $308,000 - APPLICANT'S OPINION: $109,637
TAXABLE YEAR: 95/96

24) Hearing, discussion, and possible action involving:
APPLICATION 96-2117
APPLICANT: EILEEN K. BROCATO LIVING TRUST
PARCEL ADDRESS: 2000 BEACH ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $1,600,000 - APPLICANT'S OPINION: $1,173,000
TAXABLE YEAR: 92/93

25) Hearing, discussion, and possible action involving:
APPLICATION 96-2118
APPLICANT: EILEEN K. BROCATO LIVING TRUST
PARCEL ADDRESS: 2360 CHESTNUT ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $3,750,000 - APPLICANT'S OPINION: $2,863,000
TAXABLE YEAR: 92/93

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, February 9, 1998, 9:36 a.m.

Present: Lawrence Lee, Ronald Chun, and Elizabeth McQuiston

Quorum present

Chairperson: Ronald Chun, Presiding

The Journals of Proceedings for November 3, 1997, December 8, 1997, and February 2, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1986	James C. Lee	A.v. lowered (Assessor)
96-2188	Jerry R. Barrish	Postponed

RECESS

There being no further business, the Board, at the hour of 9:48 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Joseph Koman

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-2049	United Airlines Inc.	Postponed
96-2089	William Ferdon	Postponed
96-2117	Eileen K. Brocato Living Trust	A.v. lowered (Board)
96-2118	Eileen K. Brocato Living Trust	A.v. lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-2096	Norman L. Degelman	Denied (no show)

There being no further business, the Board, at the hour of 3:56 p.m., recessed to reconvene Monday, March 2, 1998 at 9:30 a.m.

John L. Taylor
Clerk

Approved by Board 2 on March 2, 1998.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
February 10, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4395 *
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

2) APPLICATION 95-0640 *
APPLICANT: Bank of America R703486
CURRENT ASSESSMENT:$112,753,165-APPLICANT OPINION:$67,000,000
Board Members: McQuiston, Fatooh, and Lambie

3) APPLICATION 95-1677 and 95-1678
APPLICANT: WRC Properties
CURRENT ASSESSMENT:$61,811,534-APPLICANT OPINION:$44,500,000
Board Members: Miles, Trevino, and Lambie

4) APPLICATION 93-0764 thru 93-0767***
APPLICANT: 343 Sansome
CURRENT ASSESSMENT:$44,719,588-APPLICANT OPINION:$32,000,000
Board Members: Brady, Trevino, and Lambie

5) APPLICATION 95-0873***
APPLICANT: BBM & K
CURRENT ASSESSMENT:$1,867,583-APPLICANT OPINION:$705,000
Board Members: Trevino and Lambie

6) APPLICATION 96-1309***
APPLICANT: May Leong
CURRENT ASSESSMENT:$885,597-APPLICANT OPINION:$680,000
Board Members: Trevino and Brady

7) APPLICATION 95-0490 and 96-1688
APPLICANT: Montgomery Building
CURRENT ASSESSMENT:$52,184,929-APPLICANT OPINION:$40,000,000
Board Members: Fatooh, Miles, and Brady

8) APPLICATION 94-0945 and 94-0946*
APPLICANT: Tuntex Properties
CURRENT ASSESSMENT:$19,298,577-APPLICANT OPINION:$12,470,000
Board Members: Fatooh, Miles, and Trevino

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Closed Session Meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 10, 1998 at 9:45 a.m.

Present: Peter Fatooh, Owen Brady, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Assessment Appeals Board 1 convened into closed session for deliberations and possible action regarding submitted case(s):

No.	Name	Disposition
93-0764	343 Sansome Venture	A.V. Lowered (Board)
93-0765	343 Sansome Venture	A.V. Lowered (Board)
93-0766	343 Sansome Venture	A.V. Lowered (Board)
93-0767	343 Sansome Venture	A.V. Lowered (Board)
95-0873	BBM&K	A.V. Lowered (Assessor)
96-1309	May Leong	A.V. Lowered (Assessor)

There being no further business, the Board, at the hour of 10:50 a.m., recessed to reconvene Wednesday, February 11, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 10, 1998 was approved as submitted by Board 1 on February 13, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
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San Francisco, CA 94103

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1099
APPLICANT: GATES KINGSLEY & GATES INC.
PARCEL ADDRESS: 685 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $708,636 - APPLICANT'S OPINION: $175,000
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1100
APPLICANT: GATES KINGSLEY & GATES INC.
PARCEL ADDRESS: 661 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $651,024 - APPLICANT'S OPINION: $161,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1101
APPLICANT: GATES KINGSLEY & GATES INC.
PARCEL ADDRESS: 653 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $916,040 - APPLICANT'S OPINION: $227,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1102
APPLICANT: GATES KINGSLEY & GATES INC.
PARCEL ADDRESS: 649 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,238,097 - APPLICANT'S OPINION: $549,000
TAXABLE YEAR: 96/97

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1883
APPLICANT: PATRICK KWOK
PARCEL ADDRESS: 1565 SACRAMENTO ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,138,752 - APPLICANT'S OPINION: $860,000
TAXABLE YEAR: 95/96

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2163
APPLICANT: KOBE INVESTMENT, INC.
PARCEL ADDRESS: 156 GEARY ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $8,200,000 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1058
APPLICANT: HOLIDAY INN BV
PARCEL ADDRESS: 480 SUTTER ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $35,470,680 - APPLICANT'S OPINION: $23,480,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, February 11, 1998 at 9:45 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1099	Gates, Kingsley, and Gates	Continued to p.m.
96-1100	Gates, Kingsley, and Gates	Continued to p.m.
96-1101	Gates, Kingsley, and Gates	Continued to p.m.
96-1102	Gates, Kingsley, and Gates	Continued to p.m.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1883	Patrick Kwok	Denied (no-show)
95-2163	Kobe Investment	Withdrawn

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*96-1099	Gates, Kingsley, and Gates	Submitted
*96-1100	Gates, Kingsley, and Gates	Submitted
*96-1101	Gates, Kingsley, and Gates	Submitted
*96-1102	Gates, Kingsley, and Gates	Submitted

*The petitioner is to produce the valet parking agreement by 5:00 p.m., February 27, 1998. In addition, both the petitioner and the Assessor's Office are to inform the Board of the legality of selling each of the parcels separately.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1058	Holiday Inn BV	Withdrawn

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Thursday, February 11, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 11, 1998 was approved as submitted by Board 1 on February 13, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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ssment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 12, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

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2) Hearing, discussion, and possible action involving:
APPLICATION 96-1288
APPLICANT: UBS ASSET MANAGEMENT
PARCEL ADDRESS: 475 SANSOME ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $49,377,000 - APPLICANT'S OPINION: $22,000,000
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1289
APPLICANT: INDUSTRIAL INDEMNITY COMPANY
PARCEL ADDRESS: 255 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $25,390,000 - APPLICANT'S OPINION: $12,000,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2199
APPLICANT: SARA LEE CORPORATION
PARCEL ADDRESS: 230 BRANNAN AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $6,813,394 - APPLICANT'S OPINION: $2,554,329
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 12, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2200
APPLICANT: SARA LEE CORPORATION
PARCEL ADDRESS: 200 BRANNAN CT.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,517,805 - APPLICANT'S OPINION: $599,958
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

The minutes for this meeting
are not available.

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Assessment Appeals Board

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
February 13, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4395 *
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

2) APPLICATION 95-0640 *
APPLICANT: Bank of America R703486
CURRENT ASSESSMENT:$112,753,165-APPLICANT OPINION:$67,000,000
Board Members: McQuiston, Fatooh, and Lambie

3) APPLICATION 95-1677 and 95-1678
APPLICANT: WRC Properties
CURRENT ASSESSMENT:$61,811,534-APPLICANT OPINION:$44,500,000
Board Members: Miles, Trevino, and Lambie

4) APPLICATION 93-0764 thru 93-0767
APPLICANT: 343 Sansome
CURRENT ASSESSMENT:$44,719,588-APPLICANT OPINION:$32,000,000
Board Members: Brady, Trevino, and Lambie

5) APPLICATION 95-0873
APPLICANT: BBM & K
CURRENT ASSESSMENT:$1,867,583-APPLICANT OPINION:$705,000
Board Members: Trevino and Lambie

6) APPLICATION 96-1309
APPLICANT: May Leong
CURRENT ASSESSMENT:$885,597-APPLICANT OPINION:$680,000
Board Members: Trevino and Brady

7) APPLICATION 95-0490 and 96-1688***
APPLICANT: Montgomery Building
CURRENT ASSESSMENT:$52,184,929-APPLICANT OPINION:$40,000,000
Board Members: Fatooh, Miles, and Brady

8) APPLICATION 94-0945 and 94-0946*
APPLICANT: Tuntex Properties
CURRENT ASSESSMENT:$19,298,577-APPLICANT OPINION:$12,470,000
Board Members: Fatooh, Miles, and Trevino

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In Meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 13, 1998 at 9:50 a.m.

Present: Peter Fatooh, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for February 6, 9, 10, & 11, 1998 were approved as submitted.

Assessment Appeals Board Number 1 convened in closed session for deliberations and possible action regarding submitted case(s):

No.	Name	Disposition
*95-0490	Montgomery Building, Inc.	Continued
*96-1688	Montgomery Building, Inc.	Continued

*The Board directed that the applications be rescheduled in order to hear additional testimony from the applicant and the Assessor.

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Tuesday, February 17, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 13, 1998 was approved as submitted by Board 1 on February 20, 1998.

ASSESSMENT
APPEALS BOARD
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FAX (415) 554-6775
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 17 - 27, 1998

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0051
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0052
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2075 FOLSOM STREET
CURRENT ASSESSMENT: $193,544 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0053
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $25,744,314 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0749
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $23,354,021 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 17-27, 1998

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0750
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $21,575,180 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0751
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $22,961,720 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

8) Hearing, discussion, and possible action involving:
APPLICATION 91-0752
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $21,899,453 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0132
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2075 FOLSOM STREET
CURRENT ASSESSMENT: $191,357 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0134
APPLICANT: TELE-VUE SYSTEMS INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $531,193 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

11) Hearing, discussion, and possible action involving:
APPLICATION 93-3270
APPLICANT: TELE-VUE SYSTEMS, INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $663,909 - APPLICANT'S OPINION: $554,299
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 17-27, 1998

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 93-3271
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $52,879,403 - APPLICANT'S OPINION: $30,374,322
TAXABLE YEAR: 93/94

13) Hearing, discussion, and possible action involving:
APPLICATION 94-2956
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $53,555,043 - APPLICANT'S OPINION: $30,857,287
TAXABLE YEAR: 94/95

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1264
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $60,182,336 - APPLICANT'S OPINION: $29,870,404
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

ASSESSMENT
APPEALS BOARD
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Assessment Appeals Board

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
February 17, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4395 *
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

2) APPLICATION 95-0640 *
APPLICANT: Bank of America R703486
CURRENT ASSESSMENT:$112,753,165-APPLICANT OPINION:$67,000,000
Board Members: McQuiston, Fatooh, and Lambie

3) APPLICATION 95-1677 and 95-1678
APPLICANT: WRC Properties
CURRENT ASSESSMENT:$61,811,534-APPLICANT OPINION:$44,500,000
Board Members: Miles, Trevino, and Lambie

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In Closed Session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 17, 1998 at 9:40 a.m.

Present: Hayes Miles, Alec Lambie, & Ermelinda Trevino
Quorum present

Chairperson: Alec Lambie, Presiding

Assessment Appeals Board 1 convened for deliberations and possible action regarding the following submitted applications(s):

No.	Name	Disposition
95-1677	WRC Properties	Stipulation Approved
95-1678	WRC Properties	Stipulation Approved

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 02-18-98
93-3272	Viacom Cablevision	Continued to 02-18-98

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Wednesday, February 18, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 17, 1998 was approved as submitted by Board 1 on February 20, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In Closed Session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, February 18, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Assessment Appeals Board convened for deliberations and possible action regarding the following applications:

No.	Name	Action
91-0058	Viacom Cablevision	No Action
93-3272	Viacom Cablevision	No Action

The Assessment Appeals Board 1 reconvened in open session at the hour of 9:45 a.m.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 02-19-98
93-3272	Viacom Cablevision	Continued to 02-19-98

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Thursday, February 19, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 18, 1998 was approved as submitted by Board 1 on February 20, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 19, 1998 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 02-20-98
93-3272	Viacom Cablevision	Continued to 02-20-98

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Friday, February 20, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 19, 1998 was approved as submitted by Board 1 on February 20, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 20, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for February 13, 17, 18, & 19, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:00 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 02-24-98
93-3272	Viacom Cablevision	Continued to 02-24-98

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Tuesday, February 24, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 20, 1998 was approved as amended by Board 1 on February 27, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 24, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 02-25-98
93-3272	Viacom Cablevision	Continued to 02-25-98

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Wednesday, February 25, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 24, 1998 was approved as submitted by Board 1 on February 27, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, February 25, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 02-26-98
93-3272	Viacom Cablevision	Continued to 02-26-98

Due to unexpected illness, the Board, at the hour of 10:10 a.m., recessed to reconvene Thursday, February 26, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 25, 1998 was approved as submitted by Board 1 on February 27, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 26, 1998 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 02-27-98
93-3272	Viacom Cablevision	Continued to 02-27-98

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Friday, February 27, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 26, 1998 was approved as submitted by Board 1 on February 27, 1998.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 26, 1998 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 02-27-98
93-3272	Viacom Cablevision	Continued to 02-27-98

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Friday, February 27, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 26, 1998 was approved as submitted by Board 1 on February 27, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 27, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for February 20, 1998 was approved as amended.

The Journals of Proceedings for February 24, 25, & 26, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 03-23-98
93-3272	Viacom Cablevision	Continued to 03-23-98

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Tuesday, March 3, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 27, 1998 was approved as submitted by Board 1 on March 5, 1998

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 2, 1998

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-2188 (POSTPONEMENT)
APPLICANT: JERRY R. BARRISH
PARCEL ADDRESS: 801 25TH ST.

9:30 A.M. (ALL DAY)

3) Hearing, discussion, and possible action involving:
APPLICATION 95-2330
APPLICANT: XEROX CREDIT CORPORATION
PARCEL ADDRESS: VARIOUS
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $641,008 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

4) Hearing, discussion, and possible action involving:
APPLICATION 96-2137
APPLICANT: AIBI, INC.
PARCEL ADDRESS: 695 SAN JOSE AVE.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $744,031 - APPLICANT'S OPINION: $196,932
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 2, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-2169
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $47,011 - APPLICANT'S OPINION: $14,022
TAXABLE YEAR: 95/96

6) Hearing, discussion, and possible action involving:
APPLICATION 96-2170
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $57,722 - APPLICANT'S OPINION: $10,445
TAXABLE YEAR: 95/96

7) Hearing, discussion, and possible action involving:
APPLICATION 96-2171
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $57,722 - APPLICANT'S OPINION: $10,445
TAXABLE YEAR: 95/96

8) Hearing, discussion, and possible action involving:
APPLICATION 96-2172
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $57,722 - APPLICANT'S OPINION: $10,445
TAXABLE YEAR: 95/96

9) Hearing, discussion, and possible action involving:
APPLICATION 96-2173
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $57,722 - APPLICANT'S OPINION: $10,445
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 2, 1998

9:30 A.M. (ALL DAY cont.)

10) Hearing, discussion, and possible action involving:
APPLICATION 96-2174
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $57,722 - APPLICANT'S OPINION: $10,445
TAXABLE YEAR: 95/96

11) Hearing, discussion, and possible action involving:
APPLICATION 96-2175
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $231,026 - APPLICANT'S OPINION: $42,052
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 96-2176
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $231,026 - APPLICANT'S OPINION: $42,052
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-2177
APPLICANT: ANNA M. RESTANI
PARCEL ADDRESS:
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $637,887 - APPLICANT'S OPINION: $225,774
TAXABLE YEAR: 95/96

14) Hearing, discussion, and possible action involving:
APPLICATION 96-2191
APPLICANT: JOSIE SAMBADO
PARCEL ADDRESS: 3597 SACRAMENTO ST.
CURRENT ASSESSMENT: $1,000,000 - APPLICANT'S OPINION: $905,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 2, 1998

9:30 A.M. (ALL DAY cont.)

15) Hearing, discussion, and possible action involving:
APPLICATION 96-2192
APPLICANT: MELVIN S. MANN
PARCEL ADDRESS: 232 SAN JOSE AVE.
CURRENT ASSESSMENT: $839,000 - APPLICANT'S OPINION: $793,540
TAXABLE YEAR: 96/97

16) Hearing, discussion, and possible action involving:
APPLICATION 97-0002
APPLICANT: ALEXANDER G. MITCHELL
PARCEL ADDRESS: 437 LAKE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $612,091 - APPLICANT'S OPINION: $533,457
TAXABLE YEAR: 97/98

17) Hearing, discussion, and possible action involving:
APPLICATION 97-0003
APPLICANT: JIN L. TAN
PARCEL ADDRESS: 441 25TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $676,794 - APPLICANT'S OPINION: $517,957
TAXABLE YEAR: 97/98

18) Hearing, discussion, and possible action involving:
APPLICATION 97-0005
APPLICANT: EDITHA C. ROMIAS
PARCEL ADDRESS: 332 GAMBIER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $191,074 - APPLICANT'S OPINION: $158,013
TAXABLE YEAR: 97/98

19) Hearing, discussion, and possible action involving:
APPLICATION 97-0008
APPLICANT: LAW OFFICES OF SUSAN A. SCHERMAN
PARCEL ADDRESS: 465 CALIFORNIA ST. #200
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $45,440 - APPLICANT'S OPINION: $22,899
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 2, 1998

9:30 A.M. (ALL DAY cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 97-0919
APPLICANT: KARL M. GRAF
PARCEL ADDRESS: 970 DUNCAN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $239,084 - APPLICANT'S OPINION: $206,334
TAXABLE YEAR: 97/98

1:30 P.M.

21) Hearing, discussion, and possible action involving:
APPLICATION 97-0016
APPLICANT: SHOY B. CHAN
PARCEL ADDRESS: 2675 43RD AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $265,000 - APPLICANT'S OPINION: $236,055
TAXABLE YEAR: 97/98

22) Hearing, discussion, and possible action involving:
APPLICATION 97-0017
APPLICANT: HON K. YU
PARCEL ADDRESS: 51 SEARS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $256,971 - APPLICANT'S OPINION: $207,366
TAXABLE YEAR: 97/98

23) Hearing, discussion, and possible action involving:
APPLICATION 97-0018
APPLICANT: LAWRENCE J. WU
PARCEL ADDRESS: 218 26TH AVE. #102
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $249,154 - APPLICANT'S OPINION: $224,337
TAXABLE YEAR: 97/98

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 97-0021
APPLICANT: AGUSTIN LOZA
PARCEL ADDRESS: 335 SILLIMAN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $318,902 - APPLICANT'S OPINION: $230,000
TAXABLE YEAR: 97/98

25) Hearing, discussion, and possible action involving:
APPLICATION 97-0023
APPLICANT: ANGIE K. WONG
PARCEL ADDRESS: 263 TEDDY AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $167,984 - APPLICANT'S OPINION: $129,712
TAXABLE YEAR: 97/98

26) Hearing, discussion, and possible action involving:
APPLICATION 97-0029
APPLICANT: MIGUEL A. PEREZ
PARCEL ADDRESS: 480 BARTLETT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $383,222 - APPLICANT'S OPINION: $248,207
TAXABLE YEAR: 97/98

27) Hearing, discussion, and possible action involving:
APPLICATION 97-0030
APPLICANT: COLY TRUONG
PARCEL ADDRESS: 126 CAMBRIDGE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $189,924 - APPLICANT'S OPINION: $170,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 2, 1998

1:30 P.M. (cont.)

28) Hearing, discussion, and possible action involving:
APPLICATION 97-0035
APPLICANT: WAYNE S. MATSUOKA
PARCEL ADDRESS: 1240 SLOAT BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $440,732 - APPLICANT'S OPINION: $369,148
TAXABLE YEAR: 97/98

29) Hearing, discussion, and possible action involving:
APPLICATION 97-0037
APPLICANT: RON WOLFSTELLER
PARCEL ADDRESS: 274 MINERVA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $156,544 - APPLICANT'S OPINION: $125,889
TAXABLE YEAR: 97/98

30) Hearing, discussion, and possible action involving:
APPLICATION 97-0039
APPLICANT: PAMELA RUSSELL
PARCEL ADDRESS: 793 CLAYTON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $781,773 - APPLICANT'S OPINION: $562,333
TAXABLE YEAR: 97/98

31) Hearing, discussion, and possible action involving:
APPLICATION 97-0046
APPLICANT: ROBERT S. JONES
PARCEL ADDRESS: 235 BRIGHT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $188,000 - APPLICANT'S OPINION: $148,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 2, 1998

1:30 P.M. (cont.)

32) Hearing, discussion, and possible action involving:
APPLICATION 97-0047
APPLICANT: LINDA TU
PARCEL ADDRESS: 724 PARIS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $197,795 - APPLICANT'S OPINION: $163,067
TAXABLE YEAR: 97/98

33) Hearing, discussion, and possible action involving:
APPLICATION 97-0050
APPLICANT: MEI Y. CHEUNG
PARCEL ADDRESS: 9 DARTMOUTH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $244,727 - APPLICANT'S OPINION: $179,783
TAXABLE YEAR: 97/98

34) Hearing, discussion, and possible action involving:
APPLICATION 97-0051
APPLICANT: BRUCE A. CHAPMAN
PARCEL ADDRESS: 601 PENNSYLVANIA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $514,409 - APPLICANT'S OPINION: $397,619
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, March 2, 1998 at 9:30 a.m.

Present: Ronald Chun, Lawrence Lee, and John McGary

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for February 9, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2330	Xerox Credit Corporation	Denied
97-0005	Editha C. Romias	A.V. Lowered (Assessor)
97-0008	Susan A. Scherman	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-2169	Anna M. Restani	Denied (no-show)
96-2170	Anna M. Restani	Denied (no-show)
96-2171	Anna M. Restani	Denied (no-show)
96-2172	Anna M. Restani	Denied (no-show)
96-2173	Anna M. Restani	Denied (no-show)
96-2174	Anna M. Restani	Denied (no-show)
96-2175	Anna M. Restani	Denied (no-show)
96-2176	Anna M. Restani	Denied (no-show)
96-2177	Anna M. Restani	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 10:08 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

Assessment Appeals Board Number 2 reconvened at the hour of 1:30 p.m.

Present: Joanne McEachern, Lawrence Lee, and John McGary

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-0030	Coly Truong	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
97-0050	Mei Y. Cheung	Denied (no-show)

There being no further business, the Board, at the hour of 1:41 p.m., recessed to reconvene on Monday March 9, 1998 at 9:30 a.m.

John L. Taylor
Clerk

Approved by Board 2 on March 9, 1998

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED
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Assessment Appeals Board

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1539
APPLICANT: 333 MARKET STREET ASSOCIATES
PARCEL ADDRESS: 333 MARKET ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $112,123,545 - APPLICANT'S OPINION: $80,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1290
APPLICANT: 333 MARKET STREET ASSOCIATES
PARCEL ADDRESS: 333 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $113,368,110 - APPLICANT'S OPINION: $80,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 3, 1998 at 9:45 a.m.

Present: Owen Brady, Hayes Miles, and Robert Reese

Quorum present

Chairperson: Owen Brady, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1539	333 Market Street Associates	Continued to 3-4-98
96-1290	333 Market Street Associates	Continued to 3-4-98

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Wednesday, March 4, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 3, 1998 was approved as submitted by Board 1 on March 6, 1998

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED
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Assessment Appeals Board

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 4, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1290
APPLICANT: 333 MARKET STREET ASSOCIATES
PARCEL ADDRESS: 333 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $113,368,110 - APPLICANT'S OPINION: $80,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 4, 1998 at 10:15 a.m.

Present: Owen Brady, Hayes Miles, and Robert Reese

Quorum present

Chairperson: Owen Brady, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*95-1539	333 Market Street Associates	Submitted
*96-1290	333 Market Street Associates	Submitted

*The Board reserves the right to continue the hearing

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene Thursday, March 5, 1998 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for March 4, 1998 was approved as submitted by Board 1 on March 6, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
March 5 & 6, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1076
APPLICANT: PERS
PARCEL ADDRESS: 601 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $10,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 97-1785
APPLICANT: CALPERS
PARCEL ADDRESS: 94108 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $58,344,736 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1786
APPLICANT: CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST. # 1111
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $400,710 - APPLICANT'S OPINION: $266,600
TAXABLE YEAR: 97/98

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-1787
APPLICANT: STRATEGIC INVESTMENT SOLUTIONS/CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST. # 200 ERS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $850,100 - APPLICANT'S OPINION: $576,900
TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:
APPLICATION 97-1788
APPLICANT: CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST.#600
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $790,126 - APPLICANT'S OPINION: $536,200
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1789
APPLICANT: ROBERTSON STEPHENS & CO./CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST. #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $230,613 - APPLICANT'S OPINION: $167,700
TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:
APPLICATION 97-1790
APPLICANT: BOBROW/CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST.# 2002
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $130,012 - APPLICANT'S OPINION: $86,500
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 97-1791
APPLICANT: NEXT CENTURY PARTNERS INC/CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST # 2200
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $856,879 - APPLICANT'S OPINION: $581,500
TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:
APPLICATION 97-1792
APPLICANT: LOW BALL & LYNCH/CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST. # 2100
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,819,118 - APPLICANT'S OPINION: $1,234,500
TAXABLE YEAR: 97/98

11) Hearing, discussion, and possible action involving:
APPLICATION 97-1793
APPLICANT: CROL GILBERT INC/CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST. # 2003
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $153,546 - APPLICANT'S OPINION: $104,200
TAXABLE YEAR: 97/98

12) Hearing, discussion, and possible action involving:
APPLICATION 97-1794
APPLICANT: SHATTUCK HAMMOND & PARTNERS/CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST #2001
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $439,270 - APPLICANT'S OPINION: $298,100
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 97-1795
APPLICANT: LOWBALL & LYNCH/CALPERS
PARCEL ADDRESS: 601 CALIFORNIA ST. # 2000
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,084,103 - APPLICANT'S OPINION: $735,700
TAXABLE YEAR: 97/98

14) Hearing, discussion, and possible action involving:
APPLICATION 97-1796
APPLICANT: LEWIS D'AMATO
PARCEL ADDRESS: 601 CALIFORNIA ST. #1900
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,819,118 - APPLICANT'S OPINION: $1,234,500
TAXABLE YEAR: 97/98

15) Hearing, discussion, and possible action involving:
APPLICATION 97-1797
APPLICANT: LAWRENCE EQUITY CORP.
PARCEL ADDRESS: 601 CALIFORNIA ST. #604
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $95,487 - APPLICANT'S OPINION: $45,300
TAXABLE YEAR: 97/98

16) Hearing, discussion, and possible action involving:
APPLICATION 97-1798
APPLICANT: THE SHEMANO GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST. #1805
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $335,531 - APPLICANT'S OPINION: $227,700
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 97-1799
APPLICANT: BAGATELOS & FADEM
PARCEL ADDRESS: 601 CALIFORNIA ST. #1410
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $234,002 - APPLICANT'S OPINION: $158,800
TAXABLE YEAR: 97/98

18) Hearing, discussion, and possible action involving:
APPLICATION 97-1800
APPLICANT: ROBERTSON STEPHENS & CO.
PARCEL ADDRESS: 601 CALIFORNIA ST. #1700
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,819,118 - APPLICANT'S OPINION: $1,234,500
TAXABLE YEAR: 97/98

19) Hearing, discussion, and possible action involving:
APPLICATION 97-1801
APPLICANT: BLEDSOE, CATHCART, DIESTEL
PARCEL ADDRESS: 601 CALIFORNIA ST. #1600
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,796,781 - APPLICANT'S OPINION: $1,234,700
TAXABLE YEAR: 97/98

20) Hearing, discussion, and possible action involving:
APPLICATION 97-1802
APPLICANT: MACKENZIE COMMUINICATIONS
PARCEL ADDRESS: 601 CALIFORNIA ST. #1504
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $464,615 - APPLICANT'S OPINION: $315,300
TAXABLE YEAR: 97/98

9:30 A.M. (ALL DAY cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 97-1803
APPLICANT: CHO-HEUNG BANK LTD.
PARCEL ADDRESS: 601 CALIFORNIA ST. #1502
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $853,195 - APPLICANT'S OPINION: $579,000
TAXABLE YEAR: 97/98

22) Hearing, discussion, and possible action involving:
APPLICATION 97-1804
APPLICANT: MCLELLAN BURNS
PARCEL ADDRESS: 601 CALIFORNIA ST. #1307
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $237,097 - APPLICANT'S OPINION: $160,900
TAXABLE YEAR: 97/98

23) Hearing, discussion, and possible action involving:
APPLICATION 97-1805
APPLICANT: ANDERSON DONOVAN & POOLE
PARCEL ADDRESS: 601 CALIFORNIA ST. #1300
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $524,590 - APPLICANT'S OPINION: $356,000
TAXABLE YEAR: 97/98

24) Hearing, discussion, and possible action involving:
APPLICATION 97-1806
APPLICANT: MARRON REID & SHEEHY
PARCEL ADDRESS: 601 CALIFORNIA ST. #1200
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,764,301 - APPLICANT'S OPINION: $1,197,300
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 97-1807
APPLICANT: GOGGIO & THEIMER
PARCEL ADDRESS: 601 CALIFORNIA ST. #1108
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $184,933 - APPLICANT'S OPINION: $125,500
TAXABLE YEAR: 97/98

26) Hearing, discussion, and possible action involving:
APPLICATION 97-1808
APPLICANT: MARRON REED & SHEEHY
PARCEL ADDRESS: 601 CALIFORNIA ST. #1106
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $197,311 - APPLICANT'S OPINION: $133,900
TAXABLE YEAR: 97/98

27) Hearing, discussion, and possible action involving:
APPLICATION 97-1809
APPLICANT: NEXT CENTURY PARTNERS INC.
PARCEL ADDRESS: 601 CALIFORNIA ST. 31110
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $169,460 - APPLICANT'S OPINION: $115,000
TAXABLE YEAR: 97/98

28) Hearing, discussion, and possible action involving:
APPLICATION 97-1810
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST. #1000
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,737,629 - APPLICANT'S OPINION: $1,179,200
TAXABLE YEAR: 97/98

9:30 A.M. (ALL DAY cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 97-1811
APPLICANT: CAIN BROTHERS
PARCEL ADDRESS: 601 CALIFORNIA ST. #1105
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $347,320 - APPLICANT'S OPINION: $235,700
TAXABLE YEAR: 97/98

30) Hearing, discussion, and possible action involving:
APPLICATION 97-1812
APPLICANT: PRENTISS PROPERTIES URBAN
PARCEL ADDRESS: 601 CALIFORNIA ST. #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $425,566 - APPLICANT'S OPINION: $288,800
TAXABLE YEAR: 97/98

31) Hearing, discussion, and possible action involving:
APPLICATION 97-1813
APPLICANT: MORRILL M. SKJERVEN
PARCEL ADDRESS: 601 CALIFORNIA ST. #800
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $770,823 - APPLICANT'S OPINION: $523,100
TAXABLE YEAR: 97/98

32) Hearing, discussion, and possible action involving:
APPLICATION 97-1814
APPLICANT: KINGSLEY JENNISON MCNULTY
PARCEL ADDRESS: 601 CALIFORNIA ST. #705
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $246,380 - APPLICANT'S OPINION: $167,200
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

33) Hearing, discussion, and possible action involving:
APPLICATION 97-1815
APPLICANT: MONROE CASEY & FITZPATRICK
PARCEL ADDRESS: 601 CALIFORNIA ST. #703
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $187,438 - APPLICANT'S OPINION: $127,200
TAXABLE YEAR: 97/98

34) Hearing, discussion, and possible action involving:
APPLICATION 97-1816
APPLICANT: ANDENBURG SECURITIES LTD.
PARCEL ADDRESS: 20202 CALIFORNIA ST. #702
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $257,137 - APPLICANT'S OPINION: $174,500
TAXABLE YEAR: 97/98

35) Hearing, discussion, and possible action involving:
APPLICATION 97-1817
APPLICANT: KINGSLEY JENNISON MCNUTTY
PARCEL ADDRESS: 601 CALIFORNIA ST. #700
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,009,688 - APPLICANT'S OPINION: $685,200
TAXABLE YEAR: 97/98

36) Hearing, discussion, and possible action involving:
APPLICATION 97-1818
APPLICANT: THE ARTHUR RUDE CO.
PARCEL ADDRESS: 601 CALIFORNIA ST. #605
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $98,434 - APPLICANT'S OPINION: $66,800
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

37) Hearing, discussion, and possible action involving:
APPLICATION 97-1819
APPLICANT: EVAA
PARCEL ADDRESS: 601 CALIFORNIA ST. #502
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $267,010 - APPLICANT'S OPINION: $181,200
TAXABLE YEAR: 97/98

38) Hearing, discussion, and possible action involving:
APPLICATION 97-1820
APPLICANT: FUJI BANK LTD.
PARCEL ADDRESS: 601 CALIFORNIA ST. #500
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,291,581 - APPLICANT'S OPINION: $876,500
TAXABLE YEAR: 97/98

39) Hearing, discussion, and possible action involving:
APPLICATION 97-1821
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST. #400
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $989,795 - APPLICANT'S OPINION: $671,700
TAXABLE YEAR: 97/98

40) Hearing, discussion, and possible action involving:
APPLICATION 97-1822
APPLICANT: WEEDEN & CO.
PARCEL ADDRESS: 601 CALIFORNIA ST. #300
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $294,861 - APPLICANT'S OPINION: $200,100
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

41) Hearing, discussion, and possible action involving:
APPLICATION 97-1823
APPLICANT: CHAMPION SECURITIES
PARCEL ADDRESS: 601 CALIFORNIA ST. #300
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $464,026 - APPLICANT'S OPINION: $314,900
TAXABLE YEAR: 97/98

42) Hearing, discussion, and possible action involving:
APPLICATION 97-1824
APPLICANT: LIU CHONG HIG BANK LTD.
PARCEL ADDRESS: 601 CALIFORNIA ST. #100
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $569,091 - APPLICANT'S OPINION: $386,200
TAXABLE YEAR: 97/98

43) Hearing, discussion, and possible action involving:
APPLICATION 97-1825
APPLICANT: NEXT CENTURY PARTNERS, INC.
PARCEL ADDRESS: 601 CALIFORNIA ST. #BSMT 7
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $26,672 - APPLICANT'S OPINION: $18,100
TAXABLE YEAR: 97/98

44) Hearing, discussion, and possible action involving:
APPLICATION 97-1826
APPLICANT: JANITORIAL STORAGE
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT 22
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,134 - APPLICANT'S OPINION: $7,900
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

45) Hearing, discussion, and possible action involving:
APPLICATION 97-1827
APPLICANT: WHITTIER TRUST CO.
PARCEL ADDRESS: 601 CALIFORNIA ST. #802
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $378,412 - APPLICANT'S OPINION: $194,600
TAXABLE YEAR: 97/98

46) Hearing, discussion, and possible action involving:
APPLICATION 97-1828
APPLICANT: THE SHEMANO GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST. #1807
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $58,943 - APPLICANT'S OPINION: $40,000
TAXABLE YEAR: 97/98

47) Hearing, discussion, and possible action involving:
APPLICATION 97-1829
APPLICANT: ROBERTSON STEPHENS & CO.
PARCEL ADDRESS: 601 CALIFORNIA ST. #1800
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,093,386 - APPLICANT'S OPINION: $742,000
TAXABLE YEAR: 97/98

48) Hearing, discussion, and possible action involving:
APPLICATION 97-1830
APPLICANT: PENTOGA PARTNERS
PARCEL ADDRESS: 601 CALIFORNIA ST. #1450
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $479,056 - APPLICANT'S OPINION: $325,100
TAXABLE YEAR: 97/98

9:30 A.M. (ALL DAY cont.)

49) Hearing, discussion, and possible action involving:
APPLICATION 97-1831
APPLICANT: GENERATOR ROOM
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT 13
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $65,137 - APPLICANT'S OPINION: $47,300
TAXABLE YEAR: 97/98

50) Hearing, discussion, and possible action involving:
APPLICATION 97-1832
APPLICANT: FIRE PUMP ROOM
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT 3
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $66,651 - APPLICANT'S OPINION: $48,400
TAXABLE YEAR: 97/98

51) Hearing, discussion, and possible action involving:
APPLICATION 97-1833
APPLICANT: ENGINEERING STORAGE
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT. 23
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $42,828 - APPLICANT'S OPINION: $31,100
TAXABLE YEAR: 97/98

52) Hearing, discussion, and possible action involving:
APPLICATION 97-1834
APPLICANT: ENGINEERING SHOP
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT. 16
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $167,592 - APPLICANT'S OPINION: $121,700
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

53) Hearing, discussion, and possible action involving:
APPLICATION 97-1835
APPLICANT: ENGINEERING OFFICE
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT 17
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $32,362 - APPLICANT'S OPINION: $23,500
TAXABLE YEAR: 97/98

54) Hearing, discussion, and possible action involving:
APPLICATION 97-1836
APPLICANT: COAST PARTNERS
PARCEL ADDRESS: 601 CALIFORNIA ST. #1400
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,134,793 - APPLICANT'S OPINION: $770,100
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 5, 1998 at 9:45 a.m.

Present: Peter Fatooh, Owen Brady, and John McGary

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for February 27, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1076	Pers	Withdrawn
97-1785	Calpers	Continued to P.M.
*97-1786	Calpers	Withdrawn
*97-1787	Strategic Investment	Withdrawn
*97-1788	Calpers	Withdrawn
*97-1789	Robertson Stephens	Withdrawn
*97-1790	Bobrow/Calpers	Withdrawn
*97-1791	Next Century Partners	Withdrawn
*97-1792	Low Ball & Lynch/Calpers	Withdrawn
*97-1793	Crol Gilbert Inc/Calpers	Withdrawn
*97-1794	Shattuck Hammond & Partners	Withdrawn
*97-1795	Lowball & Lynch/Calpers	Withdrawn
*97-1796	Lewis D'Amato	Withdrawn
*97-1797	Lawrence Equity Corp.	Withdrawn
*97-1798	The She Shemano Group	Withdrawn
*97-1799	Bagatelos	Withdrawn
*97-1800	Robertson Stephens & Co.	Withdrawn
*97-1801	Bledsoe Cathcart Diestel	Withdrawn
*97-1802	Mackenzie Communications	Withdrawn
*97-1803	Cho-Heung Bank Ltd.	Withdrawn
*97-1804	McLellan Burns	Withdrawn
*97-1805	Anderson Donovan & Poole	Withdrawn

No.	Name	Disposition
*97-1806	Marron reid & Sheehy	Withdrawn
*97-1807	Goggio & Theimer	Withdrawn
*97-1808	Marron Reed & Sheehy	Withdrawn
*97-1809	Next Century Partners Inc.	Withdrawn
*97-1810	Pacific Marketing Group	Withdrawn
*97-1811	Cain Brothers	Withdrawn
*97-1812	Prentiss Properties Urban	Withdrawn
*97-1813	Morril M. Skjerven	Withdrawn
*97-1814	Kingsley Jennison McNutty	Withdrawn
*97-1815	Monroe Casey & Fitzpatrick	Withdrawn
*97-1816	Andenburg Securities Ltd.	Withdrawn
*97-1817	Kingsley Jennison McNutty	Withdrawn
*97-1818	The Arthur Rude Co.	Withdrawn
*97-1819	EVAA	Withdrawn
*97-1820	Fuji Bank Ltd.	Withdrawn
*97-1821	Pacific Marketing Group	Withdrawn
*97-1822	Weedon & Co.	Withdrawn
*97-1823	Champion Securities	Withdrawn
*97-1824	Liu Chong Hig Bank Ltd	Withdrawn
*97-1825	Next Century Partners	Withdrawn
*97-1826	Janitorial Storage	Withdrawn
*97-1827	Whittier Trust Co	Withdrawn
*97-1828	The Shemano Group	Withdrawn
*97-1829	Robertson Stephens & Co	Withdrawn
*97-1830	Pentoga Partners	Withdrawn
*97-1831	Generator Room	Withdrawn
*97-1832	Fire Pump Room	Withdrawn
*97-1833	Engineering Storage	Withdrawn
*97-1834	Engineering Shop	Withdrawn
*97-1835	Engineering Office	Withdrawn
*97-1836	Coast Partners	Withdrawn

*These applications are duplicates of 97-1785

RECESS

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

Assessment Appeals Board Number 1 reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Owen Brady, and John McGary

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1785	Calpers	Continued

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Friday, March 6, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 5, 1998 was approved as submitted by Board 1 on March 10, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 6, 1998 at 9:40 a.m.

Present: Peter Fatooh, Owen Brady, and John McGary

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for March 3 & 4, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1282	Federal Deposit Insurance	Stipulation Approved
96-1553	L&B Montgomery Inc.	Postponed
96-1554	L&B Montgomery Inc.	Postponed
97-1785	Calpers	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene at 12:15 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board Number 1 reconvened at the hour of 12:15 p.m.

Present: Peter Fatooh, Owen Brady, and John McGary

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
97-1785	Calpers	Denied

There being no further business, the Board, at the hour of 12:50 p.m., recessed to reconvene Monday, March 9, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 6, 1998 was approved as submitted by Board 1 on March 10, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 400, 875 STEVENSON STREET
March 9, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4395 *
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

2) APPLICATION 96-1099 thru 96-1102
APPLICANT: Gates, Kingsley, & Gates
CURRENT ASSESSMENT:$4,513,797-APPLICANT OPINION:$3,290,000
Board Members: Fatooh, Trevino, and Miles

3) APPLICATION 95-0490 and 96-1688***
APPLICANT: Montgomery Building
CURRENT ASSESSMENT:$52,184,929-APPLICANT OPINION:$
Board Members: Fatooh, Miles, and Brady

4) APPLICATION 94-0945 and 94-0946*
APPLICANT: Tuntex Properties
CURRENT ASSESSMENT:$19,298,577-APPLICANT OPINION:$12,470,000
Board Members: Fatooh, Miles, and Trevino

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Closed Session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 9, 1998 at 9:35 a.m.

Present: Peter Fatooh, Ermelinda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

Action was taken on the following submitted application(s):

No.	Name	Disposition
96-1099	Gates Kingsley & Gates	A.V. Lowered (Board)
96-1100	Gates Kingsley & Gates	A.V. Lowered (Board)
96-1101	Gates Kingsley & Gates	A.V. Lowered (Board)
96-1102	Gates Kingsley & Gates	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 10:55 a.m., recessed to reconvene Tuesday, March 10, 1998 at 1:30 p.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 9, 1998 was approved as submitted by Board 1 on March 11, 1998.

ASSESSMENT
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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 9, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-2141
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 75 WATERLOO ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $6,544,000 - APPLICANT'S OPINION: $771,200
TAXABLE YEAR: 90/91

3) Hearing, discussion, and possible action involving:
APPLICATION 96-2142
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 250 INDUSTRIAL ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $425,000 - APPLICANT'S OPINION: $156,600
TAXABLE YEAR: 90/91

4) Hearing, discussion, and possible action involving:
APPLICATION 96-2143
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 281 LOOMIS ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $156,000 - APPLICANT'S OPINION: $75,000
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 9, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-2144
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 261 LOOMIS ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $450,000 - APPLICANT'S OPINION: $243,700
TAXABLE YEAR: 90/91

6) Hearing, discussion, and possible action involving:
APPLICATION 96-2145
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 241 LOOMIS ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $465,000 - APPLICANT'S OPINION: $365,100
TAXABLE YEAR: 90/91

7) Hearing, discussion, and possible action involving:
APPLICATION 96-2146
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 425 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $660,000 - APPLICANT'S OPINION: $512,700
TAXABLE YEAR: 90/91

8) Hearing, discussion, and possible action involving:
APPLICATION 96-2147
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 427 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $641,000 - APPLICANT'S OPINION: $480,400
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 9, 1998

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-2148
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 445 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $510,000 - APPLICANT'S OPINION: $384,600
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 96-2149
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 445 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $2,165,000 - APPLICANT'S OPINION: $770,400
TAXABLE YEAR: 90/91

11) Hearing, discussion, and possible action involving:
APPLICATION 96-2150
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 196 LOOMIS ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $166,500 - APPLICANT'S OPINION: $130,000
TAXABLE YEAR: 90/91

12) Hearing, discussion, and possible action involving:
APPLICATION 96-2151
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 479 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $2,050,000 - APPLICANT'S OPINION: $955,400
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 9, 1998

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-2152
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 491 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $171,700 - APPLICANT'S OPINION: $134,400
TAXABLE YEAR: 90/91

14) Hearing, discussion, and possible action involving:
APPLICATION 96-2153
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 6 MARENGO ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $41,820 - APPLICANT'S OPINION: $36,400
TAXABLE YEAR: 90/91

15) Hearing, discussion, and possible action involving:
APPLICATION 96-2154
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 10 MARENGO ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $41,820 - APPLICANT'S OPINION: $36,400
TAXABLE YEAR: 90/91

16) Hearing, discussion, and possible action involving:
APPLICATION 96-2155
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 531 BAYSHORE
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $115,000 - APPLICANT'S OPINION: $91,000
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 9, 1998

9:30 A.M. (ALL DAY cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 96-2156
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 40 WATERLOO ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $130,000 - APPLICANT'S OPINION: $84,700
TAXABLE YEAR: 90/91

18) Hearing, discussion, and possible action involving:
APPLICATION 96-2157
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 211 INDUSTRIAL ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $108,124 - APPLICANT'S OPINION: $106,000
TAXABLE YEAR: 90/91

19) Hearing, discussion, and possible action involving:
APPLICATION 96-2158
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 445 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $80,000 - APPLICANT'S OPINION: $64,800
TAXABLE YEAR: 90/91

20) Hearing, discussion, and possible action involving:
APPLICATION 96-2159
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 211 INDUSTRIAL ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $721,840 - APPLICANT'S OPINION: $577,500
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 9, 1998

1:30 P.M.

21) Hearing, discussion, and possible action involving:
APPLICATION 97-0918
APPLICANT: RHODA TANG
PARCEL ADDRESS: 329 25TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $552,513 - APPLICANT'S OPINION: $436,038
TAXABLE YEAR: 97/98

22) Hearing, discussion, and possible action involving:
APPLICATION 97-0919
APPLICANT: KARL M. GRAF
PARCEL ADDRESS: 970 DUNCAN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $239,084 - APPLICANT'S OPINION: $206,334
TAXABLE YEAR: 97/98

23) Hearing, discussion, and possible action involving:
APPLICATION 97-0920
APPLICANT: CYRIL ISNARD
PARCEL ADDRESS: 1712 FELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $292,368 - APPLICANT'S OPINION: $223,186
TAXABLE YEAR: 97/98

24) Hearing, discussion, and possible action involving:
APPLICATION 97-0922
APPLICANT: PHUC V. LE
PARCEL ADDRESS: 200 ELMIRA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $198,900 - APPLICANT'S OPINION: $145,593
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 9, 1998

1:30 P.M. (cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 97-0923
APPLICANT: ESTELLE COSTALUPES
PARCEL ADDRESS: 326 CRESTA VISTA DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $287,948 - APPLICANT'S OPINION: $248,995
TAXABLE YEAR: 97/98

26) Hearing, discussion, and possible action involving:
APPLICATION 97-0924
APPLICANT: JEAN C. WEBER
PARCEL ADDRESS: 75 TOPAZ WAY
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $366,118 - APPLICANT'S OPINION: $303,973
TAXABLE YEAR: 97/98

27) Hearing, discussion, and possible action involving:
APPLICATION 97-0927
APPLICANT: VLADIMIR IVANKOVITSER
PARCEL ADDRESS: 548 40TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $693,421 - APPLICANT'S OPINION: $501,128
TAXABLE YEAR: 97/98

28) Hearing, discussion, and possible action involving:
APPLICATION 97-0929
APPLICANT: THELMA BABIERA
PARCEL ADDRESS: 226 DESMOND ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,000 - APPLICANT'S OPINION: $155,953
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 9, 1998

1:30 P.M. (cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 97-0930
APPLICANT: WILLIAM ANG
PARCEL ADDRESS: 1755 35TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $285,885 - APPLICANT'S OPINION: $198,205
TAXABLE YEAR: 97/98

30) Hearing, discussion, and possible action involving:
APPLICATION 97-0931
APPLICANT: AMADEO P. BALOTRO
PARCEL ADDRESS: 39 BRIDGEVIEW DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $165,823 - APPLICANT'S OPINION: $158,097
TAXABLE YEAR: 97/98

31) Hearing, discussion, and possible action involving:
APPLICATION 97-0938
APPLICANT: ALFRED J. PEREIRA
PARCEL ADDRESS: 1462 QUESADA AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $95,337 - APPLICANT'S OPINION: $92,325
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 97-0941
APPLICANT: CLAUDIO ANGELI
PARCEL ADDRESS: 5426 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $803,193 - APPLICANT'S OPINION: $551,915
TAXABLE YEAR: 97/98

1:30 P.M. (cont.)

33) Hearing, discussion, and possible action involving:
APPLICATION 97-0942
APPLICANT: TRAN MAGGIE
PARCEL ADDRESS: 1806 PALOU AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $271,342 - APPLICANT'S OPINION: $210,711
TAXABLE YEAR: 97/98

34) Hearing, discussion, and possible action involving:
APPLICATION 97-0943
APPLICANT: JIAN X. LI
PARCEL ADDRESS: 100 TOPEKA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $186,690 - APPLICANT'S OPINION: $167,812
TAXABLE YEAR: 97/98

35) Hearing, discussion, and possible action involving:
APPLICATION 97-0944
APPLICANT: ANTONIO G. LUNA
PARCEL ADDRESS: 169 WHIPPLE AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $234,816 - APPLICANT'S OPINION: $202,528
TAXABLE YEAR: 97/98

36) Hearing, discussion, and possible action involving:
APPLICATION 97-0956
APPLICANT: BARNEY G. GLASER
PARCEL ADDRESS: 998 DIVISADERO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,640,262 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, March 9, 1998 at 9:40 a.m.

Present: Lawrence Lee, Ronald Chun, and Joanne McEachern

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for March 2, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-2141	Joan Zimmerman	Submitted
96-2142	Joan Zimmerman	Submitted
96-2143	Joan Zimmerman	Submitted
96-2144	Joan Zimmerman	Submitted
96-2145	Joan Zimmerman	Submitted
96-2146	Joan Zimmerman	Submitted
96-2147	Joan Zimmerman	Submitted
96-2148	Joan Zimmerman	Submitted
96-2149	Joan Zimmerman	Submitted
96-2150	Joan Zimmerman	Submitted
96-2151	Joan Zimmerman	Submitted
96-2152	Joan Zimmerman	Submitted
96-2153	Joan Zimmerman	Submitted
96-2154	Joan Zimmerman	Submitted
96-2155	Joan Zimmerman	Submitted
96-2156	Joan Zimmerman	Submitted
96-2157	Joan Zimmerman	Withdrawn
96-2158	Joan Zimmerman	Withdrawn
96-2159	Joan Zimmerman	Postponed

RECESS

There being no further business, the Board, at the hour of 10:06 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board Number 2 reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Joanne McEachern

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-0920	Cyril Isnard	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
97-0930	William Ang	Denied (no show)
97-0938	Alfred J. Pereira	Denied (no show)

There being no further business, the Board, at the hour of 1:58 p.m., recessed to reconvene on Monday, April 6, 1998 at 9:30 a.m.

John L. Taylor
Clerk

Approved by Board 2 on April 20, 1998.

RECESS

There being no further business, the Board, at the hour of 10:06 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board Number 2 reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Joanne McEachern

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-0920	Cyril Isnard	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
97-0930	William Ang	Denied (no show)
97-0938	Alfred J. Pereira	Denied (no show)

There being no further business, the Board, at the hour of 1:58 p.m., recessed to reconvene on Monday, April 6, 1998 at 9:30 a.m.

John L. Taylor
Clerk

Approved by Board 2 on April 20, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 10, 1998

ssment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1282 (STIPULATION)
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 139 TOWNSEND ST.

9:30 A.M. (ALL DAY)

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0630
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 300 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,030,000 - APPLICANT'S OPINION: $924,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0631
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 300 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,180,000 - APPLICANT'S OPINION: $1,054,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 10, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0632
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 300 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $740,000 - APPLICANT'S OPINION: $685,045
TAXABLE YEAR: 96/97

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0633
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 300 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $450,000 - APPLICANT'S OPINION: $330,000
TAXABLE YEAR: 96/97

1:30 P.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1293
APPLICANT: CLTC EXCHANGE COMPANY
PARCEL ADDRESS: 447 PINE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,063,020 - APPLICANT'S OPINION: $850,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1312
APPLICANT: KOBE INVESTMENTS
PARCEL ADDRESS: 156 GEARY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $8,200,000 - APPLICANT'S OPINION: $4,500,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Closed Session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 10, 1998 at 1:35 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

Deputy City Attorney: Teresa Stricker-Croley

Deliberation/Discussions with Board's counsel

At the hour of 1:55 p.m. the Board reconvened into open session

The Journals of Proceedings for March 5 & 6, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1293	CLTC Exchange Company	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1282	Federal Deposit Insurance Corp.	Stipulation Approved
96-1312	Kobe Investments	Withdrawn

There being no further business, the Board, at the hour of 3:05 p.m., recessed to reconvene Wednesday, March 11, 1998 at 9:30 a.m.

John L. Taylor me
Clerk

The Journal of Proceedings for March 10, 1998 was approved as submitted by Board 1 on March 11, 1998.

ASSESSMENT
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 11, 1998

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1691
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $121,840,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1692
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,135,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1693
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $2,016,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 11, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1694
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,008,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1695
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $3,020,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1696
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $3,192,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1697
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $42,770,000 - APPLICANT'S OPINION: $120,000,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 11, 1998

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1698
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $5,679,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 11, 1998 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journals of Proceedings for March 9 & 10, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1691	Post-Montgomery Associates	Continued to P.M.
95-1692	Post-Montgomery Associates	Continued to P.M
95-1693	Post-Montgomery Associates	Continued to P.M
95-1694	Post-Montgomery Associates	Continued to P.M
95-1695	Post-Montgomery Associates	Continued to P.M
95-1696	Post-Montgomery Associates	Continued to P.M
95-1697	Post-Montgomery Associates	Continued to P.M
95-1698	Post-Montgomery Associates	Continued to P.M

RECESS

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board Number 1 reconvened at the hour of 1:55 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1691	Post-Montgomery Associates	Submitted
95-1692	Post-Montgomery Associates	Submitted
95-1693	Post-Montgomery Associates	Submitted
95-1694	Post-Montgomery Associates	Submitted
95-1695	Post-Montgomery Associates	Submitted
95-1696	Post-Montgomery Associates	Submitted
95-1697	Post-Montgomery Associates	Submitted
95-1698	Post-Montgomery Associates	Submitted

There being no further business, the Board, at the hour of 3:05 p.m., recessed to reconvene Monday, March 16, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 11, 1998 was approved as submitted by Board 1 on March 17, 1998.

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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 12, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1691
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $121,840,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1692
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,135,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1693
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $2,016,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 12, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1694
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,008,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1695
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $3,020,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1696
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $3,192,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1697
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $42,770,000 - APPLICANT'S OPINION: $120,000,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 12, 1998

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1698
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $5,679,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

The minutes for this meeting
are not available.

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Assessment Appeals Board

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 400, 875 STEVENSON STREET
March 13, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4395 *
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

2) APPLICATION 96-1099 thru 96-1102
APPLICANT: Gates, Kingsley, & Gates
CURRENT ASSESSMENT:$4,513,797-APPLICANT OPINION:$3,290,000
Board Members: Fatooh, Trevino, and Miles

3) APPLICATION 95-0490 and 96-1688***
APPLICANT: Montgomery Building
CURRENT ASSESSMENT:$52,184,929-APPLICANT OPINION:$40,000,000
Board Members: Fatooh, Miles, and Brady

4) APPLICATION 94-0945 and 94-0946*
APPLICANT: Tuntex Properties
CURRENT ASSESSMENT:$19,298,577-APPLICANT OPINION:$12,470,000
Board Members: Fatooh, Miles, and Trevino

The minutes for this meeting
are not available.

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 16, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1097
APPLICANT: TUNTEX PROPERTIES, INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $11,322,854 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1098
APPLICANT: TUNTEX PROPERTIES, INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $9,802,307 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1090
APPLICANT: TUNTEX PROPERTIES INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD. #42
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $9,802,307 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 16, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1091
APPLICANT: TUNTEX PROPERTIES INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD. #42
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $11,557,108 - APPLICANT'S OPINION: $7,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 16, 1998 at 9:50 a.m.

Present: Ermelinda Trevino, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1097	Tuntex Properties	Continued to P.M.
95-1098	Tuntex Properties	Continued to P.M.
96-1090	Tuntex Properties	Continued to P.M.
96-1091	Tuntex Properties	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board Number 1 reconvened at the hour of 1:35 p.m.

Present: Ermelinda Trevino, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1097	Tuntex Properties	Submitted
95-1098	Tuntex Properties	Submitted
96-1090	Tuntex Properties	Submitted
96-1091	Tuntex Properties	Submitted

There being no further business, the Board, at the hour of 4:05 p.m., recessed to reconvene Tuesday, March 17, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 16, 1998 was approved as submitted by Board 1 on March 18, 1998

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 17 thru 20, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 93-0003
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 435 SACRAMENTO ST.
CURRENT ASSESSMENT: $2,646,559 - APPLICANT'S OPINION: $1,000
TAXABLE YEAR: 89/90

3) Hearing, discussion, and possible action involving:
APPLICATION 93-0004
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY STREET
CURRENT ASSESSMENT: $815,376 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 89/90

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0398
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $42,180,228 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17 thru 20, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0399
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $68,162,450 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0326
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $73,012,831 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0327
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $42,714,264 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0336
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $296,660 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17 thru 20, 1998

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0337
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $513,865 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0338
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
CURRENT ASSESSMENT: $537,839 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0339
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $552,953 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0340
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
CURRENT ASSESSMENT: $3,322,371 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0341
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
CURRENT ASSESSMENT: $3,266,132 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17 thru 20, 1998

9:30 A.M. (ALL DAY cont.)

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0342
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
CURRENT ASSESSMENT: $3,927,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0343
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $3,891,842 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0344
APPLICANT: EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
CURRENT ASSESSMENT: $3,169,904 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0345
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
CURRENT ASSESSMENT: $3,662,365 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0350
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $937,382 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17 thru 20, 1998

9:30 A.M. (ALL DAY cont.)

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0351
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $853,376 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0352
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $869,833 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

21) Hearing, discussion, and possible action involving:
APPLICATION 96-0353
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $697,869 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 96-0354
APPLICANT: EMBARCADERO CENTER ASSOCIATES
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $933,781 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94

23) Hearing, discussion, and possible action involving:
APPLICATION 96-0355
APPLICANT: EMBARCADERO CENTER ASSOCIATES
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $1,004,543 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9:30 A.M. (ALL DAY cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-0356
APPLICANT: EMBARCADERO CENTER ASSOCIATES
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $920,632 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
APPLICATION 96-0357
APPLICANT: EMBARCADERO CENTER ASSOCIATES
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $810,506 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

26) Hearing, discussion, and possible action involving:
APPLICATION 96-0358
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $193,665 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

27) Hearing, discussion, and possible action involving:
APPLICATION 96-0359
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $217,099 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

28) Hearing, discussion, and possible action involving:
APPLICATION 96-0360
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $322,213 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17 thru 20, 1998

9:30 A.M. (ALL DAY cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 96-0361
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $366,056 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94

30) Hearing, discussion, and possible action involving:
APPLICATION 97-1087
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $78,548,846 - APPLICANT'S OPINION: $57,000,000
TAXABLE YEAR: 97/98

31) Hearing, discussion, and possible action involving:
APPLICATION 97-1088
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $42,700,224 - APPLICANT'S OPINION: $25,500,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 17, 1998 at 9:45 a.m.

Present: Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for March 11, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
93-0003	Three Embarcadero Center West	Continued to 3/18/98
93-0004	One Embarcadero Center West	Continued to 3/18/98
95-0398	Two Embarcadero Center West	Continued to 3/18/98
95-0399	One Embarcadero Center West	Continued to 3/18/98
96-0326	One Embarcadero Center West	Continued to 3/18/98
96-0327	Two Embarcadero Center West	Continued to 3/18/98
96-0336	Three Embarcadero Center West	Continued to 3/18/98
96-0337	Three Embarcadero Center West	Continued to 3/18/98
96-0338	Three Embarcadero Center West	Continued to 3/18/98
96-0339	Three Embarcadero Center West	Continued to 3/18/98
96-0340	One Embarcadero Center West	Continued to 3/18/98
96-0341	One Embarcadero Center West	Continued to 3/18/98
96-0342	One Embarcadero Center West	Continued to 3/18/98
96-0343	One Embarcadero Center West	Continued to 3/18/98
96-0344	Embarcadero Center West	Continued to 3/18/98
96-0345	One Embarcadero Center West	Continued to 3/18/98
96-0350	One Embarcadero Center West	Continued to 3/18/98
96-0351	One Embarcadero Center West	Continued to 3/18/98
96-0352	One Embarcadero Center West	Continued to 3/18/98
96-0353	One Embarcadero Center West	Continued to 3/18/98
96-0354	Embarcadero Center Associates	Continued to 3/18/98
96-0355	Embarcadero Center Associates	Continued to 3/18/98

No.	Name	Disposition
96-0356	Embarcadero Center Associates	Continued to 3/18/98
96-0357	Embarcadero Center Associates	Continued to 3/18/98
96-0358	Four Embcadero Center Venture	Continued to 3/18/98
96-0359	Four Embcadero Center Venture	Continued to 3/18/98
96-0360	Four Embcadero Center Venture	Continued to 3/18/98
96-0361	Four Embcadero Center Venture	Continued to 3/18/98
97-1087	One Embarcadero Center West	Continued to 3/18/98
97-1088	Two Embarcadero Center West	Continued to 3/18/98

Due to scheduling problems , the Board, at the hour of 10:00 a.m., recessed to reconvene Wednesday, March 18, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 17, 1998 was approved as submitted by Board 1 on March 18, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 18, 1998 at 9:45 a.m.

Present: Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journals of Proceedings for March 16 & 17, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
93-0003	Three Embarcadero Center West	Continued
93-0004	One Embarcadero Center West	Continued
95-0398	Two Embarcadero Center West	Continued
95-0399	One Embarcadero Center West	Continued
96-0326	One Embarcadero Center West	Continued
96-0327	Two Embarcadero Center West	Continued
96-0336	Three Embarcadero Center West	Continued
96-0337	Three Embarcadero Center West	Continued
96-0338	Three Embarcadero Center West	Continued
96-0339	Three Embarcadero Center West	Continued
96-0340	One Embarcadero Center West	Continued
96-0341	One Embarcadero Center West	Continued
96-0342	One Embarcadero Center West	Continued
96-0343	One Embarcadero Center West	Continued
96-0344	Embarcadero Center West	Continued
96-0345	One Embarcadero Center West	Continued
96-0350	One Embarcadero Center West	Continued
96-0351	One Embarcadero Center West	Continued
96-0352	One Embarcadero Center West	Continued
96-0353	One Embarcadero Center West	Continued
96-0354	Embarcadero Center Associates	Continued

No.	Name	Disposition
96-0355	Embarcadero Center Associates	Continued
96-0356	Embarcadero Center Associates	Continued
96-0357	Embarcadero Center Associates	Continued
96-0358	Four Embarcadero Center Venture	Continued
96-0359	Four Embarcadero Center Venture	Continued
96-0360	Four Embarcadero Center Venture	Continued
96-0361	Four Embarcadero Center Venture	Continued
97-1087	One Embarcadero Center West	Continued
97-1088	Two Embarcadero Center West	Continued

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board Number 1 reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
93-0003	Three Embarcadero Center West	Continued
93-0004	One Embarcadero Center West	Continued
95-0398	Two Embarcadero Center West	Continued
95-0399	One Embarcadero Center West	Continued
96-0326	One Embarcadero Center West	Continued
96-0327	Two Embarcadero Center West	Continued
96-0336	Three Embarcadero Center West	Continued
96-0337	Three Embarcadero Center West	Continued
96-0338	Three Embarcadero Center West	Continued
96-0339	Three Embarcadero Center West	Continued
96-0340	One Embarcadero Center West	Continued

No.	Name	Disposition
96-0341	One Embarcadero Center West	Continued
96-0342	One Embarcadero Center West	Continued
96-0343	One Embarcadero Center West	Continued
96-0344	Embarcadero Center West	Continued
96-0345	One Embarcadero Center West	Continued
96-0350	One Embarcadero Center West	Continued
96-0351	One Embarcadero Center West	Continued
96-0352	One Embarcadero Center West	Continued
96-0353	One Embarcadero Center West	Continued
96-0354	Embarcadero Center Associates	Continued
96-0355	Embarcadero Center Associates	Continued
96-0356	Embarcadero Center Associates	Continued
96-0357	Embarcadero Center Associates	Continued
96-0358	Four Embarcadero Center Venture	Continued
96-0359	Four Embarcadero Center Venture	Continued
96-0360	Four Embarcadero Center Venture	Continued
96-0361	Four Embarcadero Center Venture	Continued
97-1087	One Embarcadero Center West	Continued
97-1088	Two Embarcadero Center West	Continued

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Thursday, March 19, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 18, 1998 was approved as submitted by Board 1 on March 19, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Closed Session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 19, 1998 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The Journal of Proceedings for March 18, 1998 was approved as submitted.

Conference with Legal Counsel concerning status of Pier 39 Litigation.

Board 1 reconvened into open session at the hour of 10:00 a.m.

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board Number 1 reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0398	Two Embarcadero Center West	Continued

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Monday, March 23, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 19, 1998 was approved as submitted by Board 1 on March 27, 1998.

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The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 23 thru April 3, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0051
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0052
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2075 FOLSOM STREET
CURRENT ASSESSMENT: $193,544 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0053
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $25,744,314 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0749
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $23,354,021 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0750
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $21,575,180 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0751
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $22,961,720 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

8) Hearing, discussion, and possible action involving:
APPLICATION 91-0752
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $21,899,453 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0132
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2075 FOLSOM STREET
CURRENT ASSESSMENT: $191,357 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0134
APPLICANT: TELE-VUE SYSTEMS INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $531,193 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

11) Hearing, discussion, and possible action involving:
APPLICATION 93-3270
APPLICANT: TELE-VUE SYSTEMS, INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $663,909 - APPLICANT'S OPINION: $554,299
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 93-3271
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $52,879,403 - APPLICANT'S OPINION: $30,374,322
TAXABLE YEAR: 93/94

13) Hearing, discussion, and possible action involving:
APPLICATION 94-2956
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $53,555,043 - APPLICANT'S OPINION: $30,857,287
TAXABLE YEAR: 94/95

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1264
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $60,182,336 - APPLICANT'S OPINION: $29,870,404
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 23, 1998 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:10 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 03-24-98
93-3272	Viacom Cablevision	Continued to 03-24-98

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Tuesday, March 24, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 23, 1998 was approved as submitted by Board 1 on March 27, 1998.

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 24, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 03-25-98
93-3272	Viacom Cablevision	Continued to 03-25-98

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Wednesday, March 25, 1998 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for March 24, 1998 was approved as submitted by Board 1 on March 27, 1998.

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 25, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 03-26-98
93-3272	Viacom Cablevision	Continued to 03-26-98

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Thursday, March 26, 1998 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for March 25, 1998 was approved as submitted by Board 1 on March 27, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 26, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 03-27-98
93-3272	Viacom Cablevision	Continued to 03-27-98

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Friday, March 27, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for March 26, 1998 was approved as submitted by Board 1 on March 27, 1998.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 27, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The Journals of Proceedings for March 19, 23, 24, 25, and 26 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:50 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Monday, March 30, 1998 at 9:30 a.m.

John L. Taylor
Clerk

Approved by Board 1 on April 21, 1998

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 30, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
*91-0058	Viacom Cablevision	Continued
*93-3272	Viacom Cablevision	Continued

*At the hour of 2:30 p.m. Mr. Lambie left the hearing room. Both the Assessor's and the Taxpayer's representatives agreed to allow Mr. Lambie to read the transcripts.

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Tuesday, March 31, 1998 at 9:30 a.m.

John L. Taylor MC
Clerk

Approved by Board 1 on April 21, 1998

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 31, 1998 at 10:15 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:10 p.m., adjourned in memory of James Herman to reconvene Wednesday, April 1, 1998 at 9:30 a.m.

John L. Taylor
Clerk

Approved by Board 1 on April 21, 1998.

The agenda for this meeting is in the previous month
(March 23 - April 3).